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THE FINANCES AND
ADMINISTRATION OF PROVIDENCE

1636-1901

H. K. STOKES



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THE
FINANCES AND ADMINISTRATION
OF
PROVIDENCE

BY
HOWARD KEMBLE STOKES, PH.D.

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TO
MY PARENTS

INTRODUCTION.

Providence is a typical modern city. It illustrates the well defined movements of population toward urban centres during the last half century. It has met the problems of its constantly increasing functions with an average degree of success. It has much wealth, both recently acquired and inherited, and the conservatism that especially goes with the latter. It is subject to a local political machine that cares less for good government than for the offices. It has nearly one-half of the population of the state, and it contributes nearly one-half of the state taxes on general property, but elects only about one-eighth of the state legislature. It thus has been the object of many state laws passed under the crack of the party whip and framed in the interests of partisanship, or for the benefit of a few party leaders. How much of such legislation might have been averted had there been a really independent and alert public press or public spirit against it, cannot now be known, but the recent sudden granting of free ticket transfers by the local electric railway company, after it had refused for six years to grant them, shows how powerful is the force of public opinion upon corporations having political affiliations. Despite the inferior position of the city in the state legislature, therefore, there can be little doubt that political bosses and selfish corporate influences could be shorn of much of their power for evil by a vigilant electorate.

During the last two decades local franchises have become the most valuable property possessed by large cities. In many cases these franchises have been cheaply bartered away by the local councils or by the superior state legislatures. In all cases

it has become the custom to blame chiefly those who have secured the franchises. But bargain hunters, honest and otherwise, always have existed; probably always will; and it is just as well to censure also that condition of public apathy which permits the election to office of representatives who either cannot, or will not, properly safeguard the interests of their constituents. It is no excuse to plead the injustice of caucus or election laws; the voters are the ultimate lawmakers under our form of government, and in the last analysis the success or failure of that government itself must depend upon the fullest exercise of the rights of citizenship. Providence, like most other cities of wealth and intelligence, is lukewarm in the exercise of its political duties, and has suffered in consequence.

In this history of The Finances and Administration of Providence, the social and economic forces which underlie the present structure of local government are traced in outline during the first one hundred and fifty years. During the period of the last fifty years the effects of personal, political or corporation motives upon the development of the administration and the income and outgo of the city are set forth in more complete detail.

The viewpoint adopted throughout the work is that of the business aspects of municipal corporations. This viewpoint has the advantage of being both scientific and popular; scientific because it has certain calculable mathematical aspects; popular because changes in method of legislation or administration at present, however theoretically excellent in themselves, win very slow public recognition unless they promise some direct economy in public expenditures.

From any such point of view, and in any such method of treatment of municipal history, comparative statistics naturally play an important part. In the appendices therefore will be found tables of revenues, expenditures, debt operations and population of Providence for the years 1800-1901. Accompanying them are diagrams picturing the more important financial operations of the city. By means of these diagrams and tables such connection as exists between the method or

form of departmental administration and the fiscal results attained in those departments can readily be traced.

Chapters four, five, and six were written originally as a thesis for the degree of Doctor of Philosophy at Brown University. They have been remodeled to fit the present more extended work. The author is indebted to Professor Henry B. Gardner, who has kindly written the introduction to the system of classification adopted in the tables of revenues and expenditures, and to Professor J. Q. Dealey of Brown University, to Professor W. W. Willoughby, who has read the proof sheets, and to Professor J. M. Vincent of Johns Hopkins University, to Mr. Clarence S. Brigham, Librarian of the R. I. Historical Society, and to Mr. Edward Field, Record Commissioner of Providence, for many valuable suggestions. To Mr. Philip S. Chase, City Auditor of Providence, especial thanks are due. Without his accurate knowledge of the finances of the city the completeness of the statistics herewith presented would have been quite impossible. Mr. Walter F. Slade, Secretary of the Commissioner of Public Works, has cleared up many knotty problems. Through the unfailing courtesy of the city officials in every department the preparation of this work has been made pleasant.

THE AUTHOR.

Providence, January, 1903.

THE FINANCES AND ADMINISTRATION OF PROVIDENCE.

CHAPTER I.

SOME FUNDAMENTAL POLITICAL AND ECONOMIC INSTITUTIONS.

SYNOPSIS. Characteristics of the early settlers, their lack of wealth and of political experience.—Their one distinctive tenet was religious liberty, but all were not sincere in it.—First attempts at autonomous government were exclusive and failed partly for the reason that its framers had no charter basis for governmental authority, because they attempted to monopolize the whole of the land and because many refused to submit to a powerless majority; but chiefly for the reason that the settlement as a whole lacked the cohesive social forces of religious unity, education and widespread ownership of property.

The social and economic development of the people was attended by marked political individualism and by contests over the ownership of land lasting nearly a century. The struggles for landed property left their influence on social life in the law of primogeniture until 1770 and on political life in the form of a real estate qualification for the franchise until 1842; the exclusive real estate franchise, in turn, being the cause of the heated political contest beginning about 1790 and leading to the Dorr war, to a new state constitution in 1842 and to new interpretations of, and amendments to, that constitution in 1853 and 1888.—This long dominance of property interests in government has been attended by marked conservatism in all local life until the last few decades.

The early development of the settlement was retarded by lack of intercourse with neighboring colonies, lack of capital and lack of fertile soil.—Commerce was of slow growth, not beginning until after 1700.

The early institutions of Providence were peculiar. Some of them were the product of the character of the people. Some of them developed in a unique political atmosphere, in which the complete divorce of civil and religious duties was fundamental, and all of them were profoundly modified by

the social, political and economic isolation which prevailed during the first half century after the founding of the settlement. Some of them were of brief duration. Some, though begotten of the needs of this remote period, crystallized into habits and customs and some received the more definite form of public law:—these latter continued. They had a pervasive and dominant influence over the whole field of local life for a hundred and fifty years, and even after a new political and economic world was opened up by the Declaration of Independence, many of them, apostolic fashion, went forth side by side with the new forces to help shape the communal and individual life of Providence. Such more or less permanent institutions, political, economic and civil, and the forces which gave them impulse and form, are the ultimate foundation upon which a treatise of Providence finance and local government must be based. The object of the present chapter is to describe them briefly.

THE PEOPLE AND THEIR CHARACTERISTICS.

The early history of Providence is the story of the development of the local institutions of a few men whose liberal religious views separated them from companionship and intercourse with their kindred neighbors and compelled them to build a civil polity on lines entirely new. For the problems which they were to solve they were in many respects not well fitted. Few of them were educated. Few had books of any kind, and such libraries as there were usually consisted of a single volume,—the Bible.¹ A few of those who came first were imbued with a religious earnestness, a missionary zeal and a controversial spirit that repelled rather than lured men who were otherwise of forceful character.²

(1) William Harris, died 1681, had twenty-seven books. Will Book No. 1, 49. The estates of three others only of those who died before 1700 contained books and in no case did the number exceed four.

(2) Williams' Letters, 357. (Bartlett's edition of Williams' Letters will be the one referred to hereafter unless otherwise noted.) Also George Fox Digg'd. out of his Burrows. Introduction Narragansett Papers, Vol. V.

Many of these first settlers were religious or social outcasts. Some of them were reformers. Most of them were thoroughly impractical.

When Williams and his companions rowed across the Seekonk, around the point of Providence Neck and landed at a spring nearby the Moshassuc River, he had no more definite political scheme in mind than "for the settling of the * * plantation * * and Especially for the Receeing of such as were Troubled Elsewhere about the worship of God."³

Of the earliest settlers none had had experience in the practical duties of government. Only one or two had exercised political rights. None had attained any public eminence in England and Puritan prejudices had excluded them from participation in local affairs in Massachusetts. Of professional men, capable of drawing a document in legal terms, there were none.⁴

Probably no company of men ever had fewer preconceived notions of government. Probably none ever built a state on such a slight foundation. One thing a state should not do. It should not touch religious things. What a state should do, they left to the future to determine.⁵

Religious zeal is seldom compatible with the getting of worldly goods and Providence men were no exception to the rule. The wealthiest among them at times lacked the necessities of life and most of them were very poor. The soil of the plantation was not fertile; it yielded scanty return to

(3) Third Book Town of Providence, 44.

While a resident of Plymouth (1631-32) Williams had an indefinite plan of settlement at Aquidneck and the establishment of a missionary enterprise among the Indians. (I use the word "enterprise" advisedly. Williams was a merchant as well as a preacher.) But later while at Salem and while his plans were slowly shaping themselves, he learned of the order for his arrest and he had no opportunity for maturing a civil polity. Letters 336-7-8.

(4) Preamble to the law of 1711, Pub. Laws 1730, 68.

(5) It was because in Providence things were not hedged in by royalty or church, by antiquated custom or rigid law, but were left to develop in their most natural and normal way that the early history of the Moshassuc settlements was distinguished by a singularity which has been remarked by great historians. Bancroft Hist. of U. S. First Ed. I, 380. Bryce Amer. Comm. I, 18.

laborious effort. The settlers had little agricultural, and still less mechanical, skill. Many months elapsed before a wooden house graced their town. Meanwhile they had lived in wigwams and endured the privations of Indian life with now and then the luxury of a "puter" mug or platter.

Except the few religious zealots, none seem to have had high ideals or unselfish purposes. Most of the settlers were very ordinary and commonplace men, actuated by selfish and everyday motives. Even the assertion of the right of all men to full liberty of conscience can be attributed without reservation only to Williams and his first companions. They at least were sincere. With many of the later comers this sentiment soon became but a cloak to conceal other whimsies, partly harmless, and partly so extreme as to appear at times subversive of all government.

For men of these characteristics and surroundings the founding of a state was especially difficult, and like other pioneers before them and some since their time, those who worked out this problem of popular government without the aid of an established church paid the penalty of their inexperience,—they got soul liberty, but at a great cost.⁶

THE EARLIEST ATTEMPTS AT GOVERNMENT.

From the outset, the absence of a charter added to the difficulties of establishing a government among men whose tenets and characteristics were so odd and for many years rendered any political organization well nigh impossible. No higher power had incorporated Williams and his friends with either full or limited rights.⁸ No superior authority had vested them with title to their lands and no officially recognized common law insured to them even the rights of

(6) "The complete separation between church and state, by remitting the support of religious institutions to a community divided beyond all previous example in religious sentiment, deprived them of the inestimable benefit of an educated clergy". Diman. Two Hundredth Anniversary of Bristol.

(8) Until 1649, the date of the town incorporation by the colonial assembly, almost all enactments of the town meeting begin "it is agreed". After that date the words generally used are "it is ordered".

private property.⁹ Each one was free in a territory whose only possessor was an inferior race. Each new comer added one to a company of men, every one of whom, by the peculiar theories to which religious freedom naturally lead, considered himself the political equal of every other. Here as not elsewhere civil and political rights seemed by force of circumstances inherent in the individual. Political power seemed to be conferred by the people and not political rights upon them.

There was a primitive arrangement, lasting a few months, of a fortnightly meeting and consultation about the "common peace, watch and planting," but it could not suffice when the settlement grew in numbers beyond the few whom Williams had invited as his first companions.¹⁰

(9) There were occasions when the civil right of private property seemed to be in danger. See the case of one Joshua Verin. (First Book Town of Providence, 3.) An early law declared that those who did not improve their land ipso facto forfeited it to the state. (See also Providence Town Papers No. 042, Third Book Town of Providence, 6, September 28, 1663, *Ibid.*, 144, April 12, 1675, Town Meeting Records, No. 3, 80.) Whether the law applied to all freeholders, Purchasers or otherwise, is uncertain. The Purchasers seemed from the first to have held some land in fee simple or what was the equivalent of such title in those days. They conveyed full title to it when such land was sold or transferred. (First Book Town of Providence, 80, date 1641.) Land was also granted to newcomers on condition of improvement. (Second Book Town of Providence, 115; First Book Town of Providence, 3.) The "damage" in case settlers did not improve their ground was 11 shillings each. The price of a "like portion of ground" was 11 shillings. Land was granted to others on condition of improvement for "a full term of three years". "But after the three years enjoyment as aforesaid it shall be in their liberty to make their best use of it, either by sale or otherwise". Third Book Town of Providence, 5.

(10) Following is a letter of Roger Williams to John Winthrop, written probably in the latter part of 1636 or the beginning of 1637. (Letters, 3.) It gives the fullest picture of the early days of the settlement of any writing of the period. The paragraphs are numbered for facilitating reference:—

1. The condition of myself and those few families here planting with me, you know full well: we have no Patent; nor doth the face of magistracy suit with our present condition. Hitherto the masters of families have ordinarily met once a fortnight and consulted about our common peace, watch and planting; and mutual consent have finished all matters with speed and peace.

2. Now of late some young men single persons (of whom we had much need) being admitted to freedom of inhabitation, and promising to be subject to the orders made by the consent of the householders, are discontented with their estate, and seek the freedom of vote also, and equality, &c.

In these conditions were dangers of which Williams was fully conscious. He very soon saw that a reasonably vigorous civil government¹¹ was just as necessary to the maintenance of a separation of church and state as to the maintenance of a union between the two. He knew that the exclusion from his settlement of those who were opposed to his toleration was as essential to the success of his experiment as had been his exclusion from Massachusetts by those

3. Beside, our dangers now especially call upon us to be compact in a civil way and power.

4. I have therefore had thoughts of propounding to my neighbors a double subscription, concerning which I shall humbly crave your help.

5. The first concerning ourselves, masters of families: thus, we whose names are hereunder written, late inhabitants of the Massachusetts (upon occasion of some difference of conscience) being permitted to depart from the limits of that Patent, under the which we came over into these parts, and being cast by the Providence of the God of Heaven, remote from others of our countrymen amongst the barbarians in this town of New Providence, do with free and joint consent promise each unto other, that for our common peace and welfare (until we hear further of the King's royal pleasure concerning ourselves) we will from time to time subject ourselves in active or passive obedience to such orders and agreements, as shall be made by the greater number of the present householders and such as shall be hereafter admitted by their consent into the same privilege and covenant in our ordinary meeting.

In witness whereof we hereunto subscribe, &c.

6. Concerning these few young men, and any who shall hereafter (by your favorable connivance) desire to plant with us, this—

7. We whose names are hereunder written, being desirous to inhabit in this Town of New Providence, do promise to subject ourselves in active or passive obedience to such orders and agreements as shall be made from time to time, by the greater number of the present householders of this town, and such whom they shall admit into the same fellowship and privilege. In witness whereof, &c.

8. Hitherto we choose one, (named the officer) to call the meeting at the appointed time; now it is desired by some of us that the householders by course perform that work, as also gather votes, and see the watch go on, &c. I have not mentioned these things unto my neighbors, but shall as I see cause upon your loving counsel.

9. As also since the place I have purchased, secondly at my own charge and engagements, the inhabitants paying by consent thirty shillings a piece as they come until my charge be out for their particular lots; and thirdly, that I never made any other covenant with any person, but that if I got a place he should plant there with me; my query is this,—

10. Whether I may not lawfully desire this of my neighbors, that as I freely subject myself to common consent, and shall not bring in any person into the town without their consent; so also that against my consent no person be violently brought in and received.

(11) Letters 340, date 1670; also Letters 278 and 400. See ante Note 10, Par. 3, and Letter to Arthur Fenner 1656, J. C. Brown Mss.

who believed in conformity.¹² He was therefore by no means ready to project the liberality of his religious views into the domain of civil and political life. With notions of extreme political liberalism he had no sympathy. He even desired to reserve to himself a right of veto upon admission to the town fellowship,¹³ but in this he was not indulged. He was not alone, however, in his views on the subject of exclusion. Many others of the first few comers shared in his never failing purpose, to preserve religious liberty, and, though lacking in positive political notions, they also knew that unrestricted inhabitancy would increase the number of those who disagreed with them and that the power of numbers might soon destroy the cornerstone of their state.

Aware of these conditions and thus partly driven by force of circumstances, Williams and his companions formed an autonomous society, a town fellowship, a temporary semblance of government,—and this without the vaguest recognition of the higher authority of the king in England. Articles of self incorporation were probably agreed upon August 20, 1637.¹⁴ There was a mutual compact signed by the original masters of families and an agreement to submit to them, signed by all others. These two were the fundamental papers of Providence town government. The two great facts of these documents were that governmental control was vested in a majority vote of the heads of families, and that such government concerned “only civil things”.¹⁵ The Mosaic code was not here a law as else-

(12) His experiment therefore was the exact counterpart of that of Massachusetts. Each tried to found a colony on principles which were not then accepted by the world at large nor by the English speaking race. “Are not all the English of this land generally a persecuted people from their native soil?” Williams Letters, 271.

(13) See Note 10, Par. 10.

(14) Providence Town Papers, No. 16,627.

(15) The original compact in the paper above referred to doubtless was drawn on lines similar to the proposal of Williams in Par. 5 of his letter to Winthrop. His suggested agreement for the “young men” and future comers was adopted without a single change of thought. Conf. Note 10, Par. 7, and the following agreement: “We whose names are hereunder desirous to inhabit in ye town of providence do promise to subject ourselves in actiue and passiue obedience to all such orders or agreements as shall be made for publick good of our body in an

where in the colony.¹⁶ The democracy of the founders provided for religious but not political equality.¹⁷ If to the preservation of their principles it was necessary to exclude others from inhabitation, to deny civil rights to them, such exclusion and denial followed as matters of course. The founders of this state adopted and carried these notions to their logical conclusion. They closed every avenue of approach to hostile influences. They not only excluded the unwelcome from dwelling among them, they restricted citizenship to the select few of free inhabitants, and they restricted the civil right of private property in land to such as they approved.¹⁸ Such a government was an attempt to rule without law,¹⁹ to establish a civil polity without a legal basis and to enforce the dictates of

orderly way by the maior consent of the present Inhabitants maisters of families Incorporated together into a towne fellowship and others whome they shall admitt unto them only in ciuill things". (First Book Town of Providence, 1.) This document was to be signed not by the first masters of families, but by the young men and subsequent comers, and it was doubtless signed by some of them on the same date that an original self incorporating compact of fellowship was entered into by the masters of families themselves.

(16) In this aspect the Providence covenant differed radically from that of any other settlement. Compare Williams' letter to Winthrop with the following from the Portsmouth compact:—"We whose names are underwritten do here solemnly in the presence of Jehovah, incorporate ourselves into a body politic and as he shall help, will submit our persons, lives and estates unto our Lord Jesus Christ, the King of Kings and Lord of Lords and to all those perfect and most absolute laws of his given us in his Holy word of truth, to be guided and judged thereby". (R. I. Col. Rec. I, 52.) Judges and elders governed both in Portsmouth and Newport. "The judge together with the elders shall rule and govern according to the general rule of the word of God when they have no particular rule from God's word by the body proscribed as a direction unto them in the case". Portsmouth law, Ibid 63.

(17) In Newport the judges had a double voice. (R. I. Col. Rec. I, 87.) In Providence Williams was not looked upon even as *primus inter pares*.

(18) First Book Town of Providence, 3. In the second year of the plantation, they voted "that none sell his field or his lot * * * to any person but to an inhabitant without the consent of the town". In the early days when formal deeds were little used, sales of land were valid only when approved by the town meeting, the record of such approval in the town meeting book being the only legal document involved in such transfers. Thus controlling the evidences of ownership the town controlled indirectly the disposition of all lands held by individuals. See Page 25.

(19) R. I. Col. Rec. I, 196.

the majority of a select few without any administrative machinery.²⁰ Its authority could only be maintained by the voluntary submission of each and all.

But the submission of all could not be won and for these reasons:—

Williams himself believed that such a political organization as could be instituted was only a temporary makeshift and that the sovereignty of his companions and himself in matters of government was a fiction for which there was no authoritative basis. The settlers as a whole might believe themselves subject to English law, but without some specific charter conferring upon them, or some portion of them, authority to enforce the law, they might well refuse to yield obedience to any organization that the will of the majority or the whole of the householders might create. Samuel Gorton maintained that no government was valid without express authority from parliament and his view was no mere tenet of disorder. It had a legal basis and was an insuperable argument among those whose personal interests led them to give little consideration to the general welfare, and of such there were not a few. This was one reason for the weakness of the first government.

In 1638, soon after the formation of the autonomous political corporation, Williams and his companions formed an autonomous landed corporation²¹ and just as they had assumed exclusive political authority, so they assumed the exclusive ownership of all of the land of the settlement. Against any such arrangement every new comer, who was excluded from equal rights of land ownership, was an active opponent, and as the members of the political and landed organizations were the same for the first few years, the former shared the ill

(20) Here was a typical case of a social contract, a full century before Rousseau had summed up his social philosophy in that taking phrase. Here was *laissez faire* applied to governmental action three generations before Quesnay's followers had adopted it as an economic panacea for all social ills. But neither the philosophy of the Encyclopedists nor the economic principles of the Physiocrats were destined to a successful issue in Providence.

(21) R. I. Col. Rec. I. 19.

will caused by the latter. For this reason, therefore, local government became increasingly difficult.²²

The first impulse of the Providence men was to a reaction against the obtrusiveness of the theocracy of the "Bay" colonies. Some of them naively transported their notions of liberty in "religious things" to "civil things" as well, and soon began to carry such views to excess.²³ Such men wanted little government of any kind. They desired only an opportunity for the free play of their individual aims. "The face of magistracy" did not suit their condition.²⁴ If some of them expressed any enthusiasm for purely democratic forms such expression was superficial and was not accompanied by a desire to participate in political action even when they had the opportunity.²⁵

All of these forces were a bar to the order of things governmental which Williams and his companions wished to establish, and the forces of disorder were not always in the minority.

Disagreements soon shook the frail compact of 1637 and in 1640 another compact was entered into which provided for

(22) "Our peace was like the peace of a man who hath a tertian ague. Every other day we were all on fire and had a terrible burning fit, ready to come to blows about our lines, about our lands and the twenty-five acre men and Purchasers". Williams' letter, R. I. Hist. Tracts, No. 14, 37.

(23) Such views combined with discontent about the land holdings resulted in the revolutions of 1642-46. Williams' Letters, 141, date 1640. Also Williams' letter, R. I. Hist. Tracts No. 14, 25.

(24) Ante Note 10 Par. 1. There were times when "subtle and furious plotters" would have persuaded the people that all liberty was "gone except every man be an officer". Williams to Fenner, 1656. J. C. Brown Mss.

(25) It was agreed that after due warning those who were fifteen minutes late at the town meeting should be fined 11 shillings. (First Book Town of Providence 2.) Note the severity of this fine. It was equal to the price of a home share of land, (five acres). The records abound in items and orders prescribing fines and penalties for non-attendance at town meeting and for refusing to serve in official capacity. It was enacted that "no officer for the future shall serve two years together, unless he be willing". (Second Book Town of Providence, 124. Date 1651. See also Ibid, 89 and 90, date 1656.) "Ordered that all the inhabitants though not as yet accounted freemen in this town yet shall be lyable to be chosen to do service in the town". Not infrequently quorums were absent at a regularly warned town meeting. (Ibid, 86). It was enacted "because of ye often & present great difficulty of getting ten to make a Town meeting that if upon lawful warning seven only meet their meeting shall be legal". Ibid, 76. Date, Oct. 1, 1657.

something like a town council and for a system of arbitration.²⁶ Here as before the police and administrative powers were dependent on the co-operation of the whole body of people. Delinquents to town orders were to be forced to obedience by a "Hubub". This attempt at government also proved to be a temporary makeshift, although it lasted longer than its predecessor.

Williams soon began to question the success of his experiment,²⁷ and, doubtless, wondered whether or not Winthrop was right in asserting that an orderly civil state was impossible without some authoritative religious code as its basis. On this point, in the then state of civilization, Winthrop seemed to see clearer than Williams. He believed that the removal of the church from the sphere of state activity would tend to break down the moral standards of public life and leave the citizens and the state no connecting link save the economic motive.²⁸ Precisely this happened in Providence. It is true that the economic motive has usually been a potent factor toward order, but here it lacked cohesive force at first because of the absence of wealth, because of the uncertain tenure of private property

(26) This compact of 1640 was the work of a committee appointed to take into consideration the "many differences" and was suggested by them as the "fairest and equallest way to produce our peace". It contained twelve agreements, covering the appointment of five "desposers" (similar to a town council) vested "with desposalls of Landes; And also of the Towne stock; and all General things", arrangements for trial before the town meeting, and for compulsory arbitration by parties at disagreement. "After many considerations, and consultations of our own state and also of states abroad in way of government: we apprehend no way so suitable to our condition as government by way of "arbretration" (sic) the arbitrators were "to follow no employment till the cause be ended". It provided for registration of deeds, a recorder for the same, who was also town clerk, monthly meetings of the "disposers", quarterly meetings of the town, and was agreed to and signed by thirty-nine inhabitants, probably all who were then freemen. Providence Town Papers No. 02.

(27) Letters, 141. Whether his discouragement led to his removal to Narragansett County in 1647 is uncertain, though probably the distracted condition of the colony had its influence. He remained at or near Wickford until his second voyage to England in 1651.

(28) Others soon began to recognize the obstacles to the success of a purely secular form of government. They were conscious of the appearance of justice in the charge against them of "anarchie and so a common tyranny". R. I. Col. Rec. I, 158.

in land,—almost the only kind of property,—and because of the monopoly in land attempted by the few first comers.²⁹

But there was another corrective force here lacking, because of the separation of church from state,—namely the impulse which for ages the church had given to education. Besides the perfunctory grant of one hundred acres of land for schools,³⁰ nothing was done to aid education by the people as a whole, or any corporate portion of them, until a century after the founding of the town.³¹ Little encouragement was given to private schoolmasters.³² We may well believe that a different tone would have been given to local institutions had they been shaped by men of more culture. Many of those crude excesses, so characteristic of uneducated men, would doubtless have been much modified and problems of government would have been more readily solved had learning been more general. Real democracy, always a plant of slow growth, though germane to many of the principles of the founders of Providence, was yet stunted in its local development. A partial democracy matured here more rapidly and early than elsewhere, but it was surpassed by that of other New England soon after the middle of the eighteenth century. That its full fruition was thus delayed in its birthplace can be charged partly to the ignorance of men who made no effective provision for more general education.

Here then was a marked lack of the three great cohesive social forces:—unity of religion, education and widespread ownership of property. The result was a decade or more of almost political chaos, individual lawlessness and a series of

(29) See post pp. 15-23 for further discussion upon this point, where it will appear that governmental stability was attained about in proportion as property rights were more fully recognized and wealth increased.

(30) Third Book Town of Providence, 3; date 1663.

(31) Schools appear to have been in existence in Providence as early as 1735 or 1738. R. I. Col. Rec. IV, 511, and Records of Town Meeting No. 3, 210.

(32) William Turpin received £6 for instruction, board and clothing of Peregrin Hawkins in sickness and health from June 11, 1684 to the following May.

local revolutions in which the two salient facts were an excessive individualism in political life and greed in economic life.

INDIVIDUALISM.

The individualism which practically nullified all government³³ during these early years appeared later in other forms. It manifested itself in an apparent lack of desire for a charter of legal incorporation and it was two years after such a legal formality was suggested by Newport, in 1647, before a town charter was secured in 1649.³⁴ It manifested itself at times in a spirit of opposition to taxes. Within the broader field of colonial life it manifested itself in the form of localism which set the town interests higher than those of the colony. Williams

(33) In May, 1657, Williams, then president of the colony, accused one William Harris of high treason. It was the most important case that had yet come before the colony for action. On the face of it, it involved the whole cause of order against disorder. Williams appeared as the champion of law against that unregulated license of action, speech and writing which many had mistaken for "the liberty and equality, both in land and government" which he had "always stood for". (Letters, 263.) Harris had been Williams' political opponent for a long while and there was probably some personal spleen involved. Williams averred that in his "booke" Harris had written "that he that can say it is his conscience ought not to yield subjection to any human order amongst men." (R. I. Col. Rec. I, 364.) Harris seems to have written the "booke" in behalf of the Quaker element, and whatever may have been the truth in the case, whether or not Harris' doctrines would have been subversive of all human government and have led to anarchy, we are left in doubt for the "booke" is lost. Williams brought the charge of high treason to Cromwell's rule against Harris in the form of impeachment before the court of High Commission; i. e., General Assembly. But the "general attorney" did not appear, though charged so to do by the court, to conduct the case. (Ibid, 361.) The court itself inflicted no penalty. It thought his behavior to be "both contemptuous and seditious", but decided nothing and remanded the case to England through the colony agent, Mr. Clarke. No further record of the result is known to exist. Harris suffered nothing. His friends who represented the extreme individualism that reduces government to almost a nullity seemed to be a majority in the colony, and Williams' personal effort to compel obedience to the law failed. See also Williams' letter to Fenner 1656. (J. C. Brown Library Mss.) Williams was not re-elected to the presidency. His whole life was one of active opposition to the lawlessness of his neighbors and companions. Letters *passim*, also Providence Town Papers No. 015, date 1648, No. 076, date 1652, No. 01310, No. 0243, date 1677, No. 0326, date 1681. See also Chapter III, Note 43.

(34) R. I. Col. Rec. I, 214, and Second Book Town of Providence, 138.

secured the Patent of Providence Plantations in 1644. The Pequot war was over. No impelling force from without urged the settlers to adopt a new form of government, and it was more than two years before a loose colonial organization was established in 1647, and the prevalent theories of political decentralization and individualism were clearly voiced in a law providing for both the initiative and the referendum.³⁵ The same spirit manifested itself in a still broader field in opposition to outside advice from even so good a friend as Sir Henry Vane against the excesses and disorders during the secession period of the southern towns in 1651-54.³⁶ It manifested itself in a refusal to take part in the Andros government,³⁷ in a connivance at widespread violation of the laws against smuggling, in an emphatic disapproval of the Albany plan of the union in 1754, in the protest of Stephen Hopkins against the Stamp Act in 1764,³⁸ and in opposition to the Federal constitution in 1789. It was because of the individualistic principles upon which Providence was founded that "the charter colonies of Connecticut and Rhode Island held for over a century the extreme advance ground to which all other commonwealths came up in 1775". The "spirit of '76" was the individualism and localism of Providence "writ large". There never has been a time in the public life of the town or city when it has not been a factor of most marked importance.

The reader, however, would get a very disproportioned view of the history of Providence were he to believe that individualism, which owed its excesses partly to a reaction against Massachusetts bigotry, was always a controlling local force. There were other forces, mainly economic, which equally lay at the root of local institutions, which shaped and directed them and which at times seemed to run counter to those of individualism. The tracing of the working of these forces in harmony and

(35) R. I. Col. Rec. I, 148-9-229 and 401. See also Chapter II, Note 2.

(36) Providence Town Papers No. 086 & No. 087. Also Williams' Letters, 262.

(37) Palfrey's New England, III, 536.

(38) R. I. Col. Rec. VI, 416.

antagonism, especially the latter, is the history of how Providence rose above the tumults and distractions of two generations of her founders over their land and government to that broader conception of communal life which comes from commerce and intercourse with others.

THE LAND AND ITS OWNERSHIP.

Among the economic interests of the early years the chief was that attaching to the land. In Rhode Island large landed estates, like those of the Patroons of New York, or those of the Southern states, did not prevail.³⁹ But in no settlement on the continent did the possession of land play so important a part as in Providence. Nowhere was a landed democracy so distinctly formed; nowhere did the land owners ultimately form so close a corporation; nowhere did land so long exercise a dominant influence over the whole sphere of life, both political and economic. The first two generations of settlers filled page after page of their records with "memorandums", "agreements" and "orders" of land controversies, and they would be dreary reading indeed did not in this very fact lie the key to the solution of the major part of local history.

The connection of Providence civil and political life with the soil was not in sharp contrast with the early local customs throughout New England. Its peculiarity lay in the intensity of its force at first and its comprehensive and lasting effect. In Massachusetts land ownership aided the stability given to government by the church. In Providence land ownership entirely superseded the church as the balance wheel of government. Hence, the controversies over land ownership and the rights and duties connected with it began and ended with the most marked disorders of excessive individualism already discussed. They were nearly coeval with the period of unstable government. Here as elsewhere a brief sketch must suffice for our purpose.

(39) There were a few exceptions if we regard the mere size of the holdings. Arthur Fenner and William Harris owned many hundred acres of land.

Aside from the principles of equity, which always were cardinal facts in Williams' treatment of the natives, he was compelled by the lack of a charter to base his title to the land which he acquired in 1636 on the slender thread of an Indian grant secured by a simple memorandum,⁴⁰—a memorandum indefinite as regards bounds and still more so as to the nature of the title conveyed.⁴¹ Williams' companions also recognized the uncertain and temporary character of their tenure.⁴² They usually spoke and wrote of the memorandum Indian papers not as deeds, but as town "evidence" or supplementary town "evidence". Some members at least of his early neighbors along the town street knew that from the point of view of English common law they were exercising only squatter sovereignty, that any other squatter might with equal rights and title, so far as English courts would decide, stake out any unoccupied land adjoining theirs regardless of their wishes.

In 1638 Williams made over "equal right & power of enjoying and disposing" of the lands which he had received from the Indian chiefs, Miantonomi and Canonicus, unto twelve of his "loving friends and neighbors * * * and such others as the major part of" them should "admit unto the same fellow-

(40) It was a distinctive tenet of Roger Williams that the Indians were the lawful possessors of the soil and that their rights must be paid for. He looked upon the charters from England as merely confirming such titles. It is possible that such a theory would never have obtained among the settlers in Providence or elsewhere in Rhode Island had not circumstances forced the colonists to rely on such titles as against the claims of Massachusetts and Connecticut. The prices paid for the land when it was bought from the Indians show how slightly their rights were considered by all but Williams.

(41) The so-called deed, (R. I. Col. Rec. I, 18,) signed by Miantonomi and Canonicus, was no deed in the modern sense of the term. It gave Williams no power to alienate or to devise by will. It is even doubtful if these two sachems, powerful as they were, had any authority to convey the lands of their tribe, all of which were held according to communal forms, in fee simple and perpetuity. At most they could probably give only the use of the land during the life of the grantor, at the end of which the land would revert to the tribe to be parcelled out again.

(42) They were constantly striving to cure this defect by additional deeds of confirmation from the various petty chiefs who claimed rights to the land and from the sons of the chiefs who might subsequently reclaim it. Third Book Town of Providence, 446 and 436 to 452, dates 1659-1662.

ship of vote with" them.⁴³ Among the first of the political creations of the community had been an exclusive governmental fellowship of the heads of families; so now among the first economic creations of the community was a close corporation of landed Proprietors,—the so-called "Purchasers". The exclusive ownership of the whole land was vested in them as fully as Williams himself held it. He reserved only "one single share equal unto any of the rest of that number".⁴⁴ Williams claimed that this deed conveyed his whole purchase "unto the Township or commonalty of the then Inhabitants", to be held in trust for the town as a whole, and such, indeed, seems to have been the accepted interpretation of it during the early years,⁴⁵ and before the Purchasers "fell from the nature of Feoffes * * to monopolizing".⁴⁶ If this was his purpose, however, the deed did not so state it. His opponents,—Harris, Carpenter and Olney,—claimed that he acted simply as their agent in the purchase from the Indians, that their rights in the lands were equal to his, and further that they, as a corporate fellowship, owned all the vacant and common land. The majority ruled. Williams was helpless, and, although the income

(43) Providence Town Papers No. 0120, also Third Book Town of Providence 34.

(44) *Ibid*, 453. The share which each one of the original thirteen held individually and in fee simple consisted of a five acre lot, the so-called homelot or homestead lot, a six acre lot of upland or meadow for cultivation and one hundred acres usually timber land, though sometimes partly lowland also. The Proprietors' or Purchasers' chief corporate interests lay not in their individual holdings but in the common and undivided lands. This Proprietors' interest was of two kinds; first, the full right of commoning or the right to cut and gather timber for fencing, fuel and building, and the right of pasturage for cattle; second, the proportionate share of the proceeds from the sale of the common land to new comers.

(45) Williams' deed to James Ellis, Third Book Town of Providence, 44, year 1657; also R. I. Hist. Tracts No. 14, 52; Providence Town Papers No. 0489 & No. 0695, and Letters, 387.

(46) The following facts as to the land controversy will be helpful to a fuller understanding of the points made in the text;—the original tract of land secured by Williams from the Indians, largely as a gift for services that he had rendered them, was about four miles square. It was the so-called "grand purchase", and extended from Pawtucket on the north to the Pawtuxet river on the southwest, and from the Providence settlement, on the Moshassuc and Seekonk rivers, on the east to the so-called four mile line on the west,—approximately running through the now Neutakonkanut hill.

Two distinct subjects were involved in the land controversies. One

from land sales was little, that little soon went to the Purchasers and not to the town.⁴⁷

No precise date can be fixed upon as the time when the land controversies resulted in a distinction between the interests of the town as a whole and the large land holders or the Pro-

related to the Pawtuxet lands, another to the rights of the Proprietors in the grand purchase.

As to the first:—When Williams admitted twelve of his companions to share in the grand purchase, the Pawtuxet lands,—the choicest of the agricultural lands,—were set off from the grand purchase and divided among the thirteen also. Others might be admitted to share in the grand purchase but the Pawtuxet lands were to remain the exclusive property of the original thirteen Proprietors. The rights in the Pawtuxet lands were gradually bought up until of the original thirteen only a very few retained an interest in them. The leading purchasers of these rights were William Harris, William Carpenter and William Arnold. They were the leading opponents of Williams in the subsequent controversies.

The existing copy of the original Indian deed contains the phrase “up the Streams of pautuckett and Pautuxett without limmetts we might have for our use of Cattle”. The “up streams” “without limmetts” was the point of contention between Williams and his opponents. Williams always claimed that this was a conveyance of use only and that the claim of Harris and others that it conveyed the land itself was gross injustice to the natives. The “up streams” to their source would have extended the boundary of Providence 19 miles to the west or approximately to the now western boundary of Rhode Island. Had Harris and his friends been successful, the title to the whole additional territory west of the four mile line, drained by the Pawtuxet and its branches, about 250 square miles, would have vested in them. But by the phraseology of the deed itself the lands “up streams” were conveyed for use only, and the seizure of them would have been a clear case of theft. Harris was not successful.

The controversy as to the rights of the Purchasers’ corporation in the vacant lands of the grand purchase was carried on between Williams and some of the small land holders on the one side and the larger portion of the Purchasers’ corporation on the other. The text treats of this question, since the success of the Purchasers as a whole in confiscating the common land had most important political and economic relations.

It is impossible to distinguish between the disorders caused by each of these two land controversies. The Pawtuxet controversy however seems to have developed earlier. The compact of 1640 (See Note 26) was primarily an attempt to settle the first phases of it. The revolution of 1642-45 seems to have covered both controversies and to have had some political relations as well. For the whole subject see R. I. Hist. Tracts No. 14, pp. 25-59. Williams to Hinckley 1678, J. C. Brown Mss. and Letters 263. Proprietors and Freeholders’ Controversies. By H. C. Dorr, R. I. Hist. Coll. IX. See also Providence Town Papers No. 0360, Harris Papers in R. I. Hist. Soc. passim and references to Note 45.

(47) At first payments were made “not to the purchasers as

prietors, nor when these controversies were first injected into politics, nor, hence, when the Proprietors, as large land owners, began to try to control the local political organization in their own interests; but such movements seem to have begun very early, possibly as early as 1645.

It could not be expected that the monopoly of the Purchasers would readily be allowed by the small freeholders who were not of the Proprietors' corporation nor, indeed, was it made absolute and secure until the struggle between the opposing factions had shaken the very foundation of the little state. The contest between them reached an acute stage in 1645 on the 19th of November, when twenty-seven of the small freeholders were admitted as "quarter rights men". Having obtained a "free grant of Twenty-five Akers of land a piece with Right of commoning, according to said proportion of Land" from "the free inhabitants of the Towne", they "thankfully" accepted the gift, promised obedience to the laws and "alsoe not to clayme any Rights to the Purchase of the Said plantation; Nor any privillidge of Vote, in Towne Affaires; untill" they should "be received as free-men of the said Towne of Providence".⁴⁸

Land at first was worth but little.⁴⁹ Fourteen years after the founding of the settlement (1650) "homeshares" were valued at 1s. per acre and other land at 6d. per acre.⁵⁰ These were small subjects for the bitter contentions of men who had seemingly sacrificed all for the sake of soul liberty, but they occupied much of the town's attention for two generations. They were the cause of no little of the "headiness and injustice", the disorders and tumults of which Vane wrote in 1654.

proprietors, but as feoffees for a town stock". Williams in R. I. Hist. Tracts No. 14, 56.

(48) Second Book Town of Providence, 31. See also notes 82 & 83.

(49) The original purchasers were to pay Williams thirty shillings for their "purchase right" (R. I. Hist. Tracts, No. 14, 55.) "all future commers" were to pay ii shillings for "their home share". (Five acres) First Book Town of Providence, 3.

(50) Second Book Town of Providence, 127. In 1670 land under cultivation or in meadow was valued at 5s. per acre. Land in Providence Neck about 7s. per acre. (Will Book No. I, 65.) In 1681 land in Providence Neck was valued at about £1 per acre. Ibid, 21.

Only the fear of the success of Massachusetts or Connecticut in their attempts to absorb the little colony persuaded the people to more decorous behavior for a time. Gradually the influence of the Purchasers became stronger and a few years before the issue of King Charles' charter their corporation, as such, began to exercise an important influence in the town's affairs. The chronology of events during these few years is very significant. Until 1658 Massachusetts claimed jurisdiction over the Pawtuxet settlement and all land titles especially in the western part of Rhode Island were uncertain. On August 23, 1658, Massachusetts abandoned its claims. In May, 1659, the town of Providence was granted the right by the colonial government to purchase the lands and clear off the Indians from the land mentioned in "the town evidences", "also to buy a little more, * * * seeing they are straightened, not exceeding three thousand acres joyninge to their township".⁵¹ A series of confirmatory and supplementary titles to the lands beyond the grand purchase began to be secured.⁵² On March 26, 1660, it was "ordered that the Clarke shall draw up the names of the Purchasers and the names of the five and Twenty acre men and to sever their names distinctly". The Purchasers and other town freemen had always met in one common town meeting and, despite the severing of the names of the former, no change was made in the custom.⁵³ In April, 1660, the town meeting, interpreting the act of 1659 as to purchasing a "little more" somewhat liberally, decided that Providence Plantations included the land twenty miles west of Providence river.⁵⁴ In February, 1661, it was voted "that bills put into the town for lands shall be referred to the Purchasers".⁵⁵ In December, 1661, Williams and his wife confirmed to the Purchasers title to the lands conveyed in the distribution of 1638.⁵⁶ In May, 1662, the colonial assembly cured all land titles, howsoever ob-

(51) R. I. Col. Rec. I, 418. Deeds were to be recorded in the "Towne Booke" Third Book Town of Providence, 09.

(52) See Note 42.

(53) See Notes 80 and 83.

(54) Second Book Town of Providence, 57.

(55) Third Book Town of Providence, 04.

(56) Ibid, 453.

tained, by confirming them to the then possessors or claimants whose rights were uncontested.⁵⁷ In July, 1660, soon after the declaration extending the town twenty miles westward, the inquiry was raised in the town meeting as to "how many may be accommodated within the limits of this plantation, allowing a sufficient quantity of commoning",⁵⁸ and by January, 1663, the Purchasers had won such complete control that it was voted "that from this day forward there shall not be any more people accommodated with land as Purchasers within the bounds of this towne; and that this order be not repealed without the full consent of the whole number of the Purchasers".⁵⁹ The proprietary corporation then numbered one hundred and one. It was no longer even a democracy. A unanimous vote was necessary to the disposal of its lands. It was a strict landed oligarchy and so it remained during the subsequent hundred and seventy years of its recorded existence.⁶⁰ No further Purchasers' rights were sold and there were no further admissions to the Purchasers' corporation except the eldest sons of deceased members. After 1663 purchases of land from the Indians were prohibited.⁶¹ It remained only to divide the lands of the wilderness, thus confiscated, among the Purchasers and this was done at various times from 1665 to 1718.⁶² In 1682 the exclusive title of the Purchasers to the lands "lying yet uncommon or undivided" was recognized by colonial statute.⁶³

(57) Contests by residents in the colony must be brought within one year, by residents in other colonies within two years, by residents in foreign countries within three years. R. I. Col. Rec. I, 475.

(58) Second Book Town of Providence, 52.

(59) Third Book Town of Providence, 11.

(60) See Note 80.

(61) Pub. Laws, 1730, 4.

(62) Third Book Town of Providence, No. 010, 1662. Divisions were made Feb. 19, 1665, (Third Book Town of Providence, 24) May 24, 1675, (Ibid, 152) May 1, 1675, (Ibid, 145) March 17, 1683-84, (Ibid, 162) See also Records of Town Meetings No. 3, 80 and 81. The thatch beds were divided among the Proprietors July 27, 1706, (Ibid, 167; and Records of Town Meetings No. 1, 63 and 64). In 1718 a division of lots along the west side of the Providence River was made. The so-called warehouse lots on the east side of the Providence River were portioned out at various times. Other divisions followed, but despite them all there were many acres of unenclosed land in the original tract of Providence Neck as late as 1757. Town Meeting Records, June 6.

(63) Pub. Laws, 1719, 35. Note, however, that by law of 1684 the

At every stage in this series of local and colonial laws the Purchasers met with bitter opposition. There were often times when a seeming victory gained by them appeared to be the end of Williams' cherished plan that the land should be a public trust for the benefit of all who should come to his plantation as a refuge. He was so discouraged in 1660 that he thought of leaving Providence and beginning a new settlement at Wayunckeke, but the Purchasers would not permit him to do so.⁶⁴ Well might he say "a depraved appetite * * * after great portions of land is one of the gods of New England".⁶⁵

Disorder at times adjourned the town meeting. Fines and expulsions from the meeting were among the penalties imposed upon those who spoke out of turn during the heated controversies.⁶⁶ Orders and edicts of the Purchasers, however, though acquiesced in by the townsmen as a whole at the time, if found subsequently objectionable, weighed little with men who were not zealous to obey laws of any sort. In spite of the seemingly impregnable legal monopoly secured by the Purchasers, the town from time to time continued to appropriate their land and the Purchasers from time to time attempted to get full and final control. After twenty years' further contest the latter, in 1704, with the apparent consent of the town, again put on record the claim of their exclusive rights. "It hath been considered that the land in this township belongs to the Purchasers, as to what lies in common undivided; and that those persons who may legally vote in the matters as to government, may not have to do to act and vote in the disposition of lands, as it may plainly appear by several passages

public and undivided lands in Newport and Portsmouth were declared to belong to the freemen as a whole. Pub. Laws, 1705, 36.

(64) Now Smithfield. Letters, 314.

(65) Letters, 342.

(66) Third Book Town of Providence, 145, April, 1675. Providence Town Papers Nos. 0173 and 0174. Two sets of delegations attended the colonial assembly at times and at times none at all. (R. I. Col. Rec. II, 287 et seq., Oct. 27, 1669.) A law of 1680 provided a penalty for neglect of a town "on their usual days of election to choose & select so many town officers as by them have been usually elected". Pub. Laws, 1730, 29.

in our town records",⁶⁷ and then the contest seems to have ended.

This greed for land, a normal characteristic of English people, was intensified in Providence by two circumstances. First, the poverty of the settlers and the fact that therefore they had little, if any, opportunity to own land before, and second, the abundance of land available to men who were restrained by so loose a local government. They were over nice neither as to justice among themselves nor toward the Indians. They appropriated every acre they thought it possible to hold. They themselves were martyrs, but they were not all philanthropists. The domain lying around the Moshassuc River was their opportunity. Strenuous as Williams might be as to the all sufficiency of his Indian title, and as to the nature of the title conveyed by him to his friends, they brushed aside his claims regarding the common lands and entered into the possession of a goodly heritage which, by dint of political power and favorable circumstances, they in time extended so far as to include that section of Rhode Island north of the Pawtuxet and west of the Seekonk and Blackstone Rivers,—nearly the whole of the northern half of the state.⁶⁸ The inequalities and peculiarities of land holdings, around which have always centered the social and political disturbances of Providence, thus date back almost to the beginning of Williams' feeble settlement when a few Proprietors confiscated nearly the whole of the property which he intended for the benefit of all.⁶⁹

(67) Records of Town Meeting No. 1, 52. Judge Staples says that the controversies were not ended until 1712. *Annals* 591.

(68) Nearly 370 square miles.

(69) It is not to be understood that there was no town common distinct from the undivided land owned by the Proprietors. There was at all times during this early period public common especially in the original grand purchase, and indeed seemingly sufficient for all public purposes. Some of the common land of the original grand purchase was set aside while the Purchasers and town were one, some before the Purchasers became politically supreme in local affairs, and some also seems to have been set aside later as perpetual common, apparently with the consent of the Proprietors. (*Second Book Town of Providence* 66, date July, 1659. *Third Book Town of Providence*, 110, date 1662, *ibid* 22, date 1665. Also Knowles' *Memoir of Roger Williams* 402, foot

THE GOVERNMENT A LIMITED DEMOCRACY.

Many of the early excesses in Providence due to political individualism and many of the early revolutionary movements due to economic causes have been mistaken for political liberalism and Rhode Island has been hailed as the first modern state to avow and practice a purely democratic form of government. But such assertions as to fundamental Providence tenets can be made only with important limitations.⁷⁰ The government which Williams established was exclusive. The franchise was restricted to the heads of families and had the veto power over the admission of new members been granted to him, as he wished, there would have been even a less approach to democracy. When the colonial union was established in 1647 the government was declared to be "a democracie, that is to say: a government held by the free and voluntary consent of all or the greater part of the free inhabitants".⁷¹ Not for all, but only for the restricted circle of the "free inhabitants" was there political equality.

But there was a reason for this restriction. The early exclusion from inhabitancy and from the franchise was maintained, as we have seen, in the interest of religious toleration, but such high motives for restriction did not prevail long. As religious toleration needed to be less and less guarded, as the ideals of the founders gradually lost their dominant force, as they were succeeded by the more sordid motives of those

note.) Some of the most important of the common land seems subsequently to have come into possession of the Proprietors again, as was the case with a large section of the warehouse lots between the town street and the water side.

(70) We must distinguish three phases of government in Providence with intervening periods of gradation between them; first, the self constituted oligarchy of the heads of families lasting about ten years. Only during the first few months of this period when the settlement was comprised of Williams and his few first companions could the government be called a full democracy. Second, the century beginning about 1660 during which, though the government was a democracy confined to land owners, they constituted nearly the whole body of male citizens of voting age. Third, the period from the Revolution to 1842, when land being owned by a few the form of government became as at first an oligarchy in which only a limited class of the land holders participated.

(71) R. I. Col. Rec. I, 156.

engaged in the struggle for landed property, as in that struggle the political supremacy of land emerged and broader conceptions of the civil right of private property in land began to prevail, the principle of exclusion changed its basis from the purely religious to the economic ground. The possession of property took the place of liberal religious views as the necessary qualification for inhabitancy. Exclusion which had applied to the orthodox Puritan was shifted so as to apply to the poor.

Let us trace then this economic ground of exclusion as it manifested itself in the association of land ownership first, with reference to inhabitancy, and second, with reference to the political franchise.

EXCLUSION FROM INHABITANCY.

There was an early agreement that land could only be sold to such non-inhabitants as the town meeting approved.⁷² According to another order no one could become an inhabitant without the town's assent.⁷³ The town meeting was interested not so much in the title to land as in the relation which the civil right of a fee simple title to land might seem to have to the right of inhabitancy. As long as the town controlled the sale of land and the right of inhabitancy, land could not be sold to an undesirable non-resident and such a non-resident could not thereby acquire even an indirect claim to the right of inhabitancy. In 1668 it was expressly recognized that the grant of the right of inhabitancy carried with it the right of private property in land and probably this condition had maintained many years earlier.⁷⁴

The law that land could only be sold to approved non-inhabitants was subsequently translated into the law that no deed conveyed valid title unless recorded⁷⁵ and it could not be re-

(72) See Note 18.

(73) First Book Town of Providence, 2.

(74) Third Book Town of Providence, 51, date 1668. It was voted to receive Thomas Bruce as "an inhabitant of this town, that is to say, to enjoy what he shall hire or buy within the liberty of this town".

(75) Law of 1714, Pub. Laws 1730, 73. We know from records of transfers that this fact prevailed before the time of the Royal Charter. See also Note 18.

corded unless the town meeting so ordered nor unless the purchaser set his hand "to an ingadgment to be obedient to the laws of the town".⁷⁶ But with the evolution of the supremacy of the landed interests, the fee simple ownership of land and the attendant right of alienation became more and more fully recognized, and the town meeting approval of a deed of transfer gradually became also a merely perfunctory matter. This seems to have occurred about 1659.⁷⁷ As the right of alienation of property in land was recognized it is not improbable that the purchase of land, regardless of the amount, carried with it the right of inhabitancy.⁷⁸ That this practice had prevailed seems certain from the enactment of a law, in 1718, requiring the ownership of a certain minimum amount of land before a non-resident land owner, ipso facto, was entitled to become an inhabitant. This colonial statute, which was probably merely declaratory, ordered that real estate to the value of £50 entitled its owner to become an inhabitant in the town where such real estate was located if he settled there. The amount of land requisite for inhabitancy varied at times thereafter, but the restrictive law was maintained until long after the close of the colonial period.⁷⁹

THE LANDED FRANCHISE.

The close likeness between the terms of the deed made by Williams to his twelve companions which created the landed Proprietors' or Purchasers' fellowship and the voluntary compact which created the town fellowship would indicate that the two documents were the product of the same mind, probably that of Williams himself. Both pronounced for a majority

(76) Second Book Town of Providence, 94.

(77) First Book Town of Providence, pp. 50, 66, 80 and 81.

(78) One John Daily, who tried to settle himself and his family by procuring a small parcel of land, was refused inhabitancy. Town Meeting Records No. 3, 90.

(79) R. I. Col. Rec. IV, 235. By law of 1748 a legal settlement was gained by the purchase of a freehold to the value of £30 sterling. By law of 1798 the possession of a yearly income of \$20 from real estate for three years conferred the right of settlement.

rule.⁸⁰ In neither body was admission free.⁸¹ The same general policy of exclusion guided both fellowships, not only while the Purchasers were nearly the whole body of freemen, but long after they had ceased to be numerically a majority of the town's voters. No qualification of education, religion or property vested its possessor with the right of a freeman in the earliest days of Providence. Whatever his standing the newcomer must subject himself to the scrutiny of the town meeting. Meanwhile, he was a resident only by special favor. If, during his probationary residence, his behavior met the approval of the freemen he might become an inhabitant, purchase land and become a freeholder. On becoming an inhabitant the candidate must sign a covenant to subject himself "in active and passive obedience to all such orders or agreements as shall be made for the public good of the body in an orderly way, by the major consent of the present inhabitants, masters of families incorporated together in a town fellowship, and others whom they shall admit with them, only in civil things". As an inhabitant he enjoyed equal civil rights with all but he had no political rights. For acquiring these he must be propounded in town meeting, must undergo a further examination and, if approved, be admitted to the franchise by a majority vote of the freemen.

But on what did such approval rest?

The great movements of the world have revolved around religion and economics. The impulses to progress have been the institutions of christianity and private property. Having eliminated the one from their infant state, it was but natural

(80) At first the town corporation and the Purchasers' corporation were practically one and the same. The town meeting was the Proprietors' meeting during the early days; indeed later it is often difficult to distinguish from a recorded vote in which capacity any given meeting was acting. The distinction became clearer after the names of the Proprietors had been severed in the year 1660. Judge Staples, the last secretary of the Proprietors, says that the Proprietors' and the town meetings were the same until about 1668; that the town and the Proprietors had the same clerk until 1718, and that the last meeting of the Proprietors was held in 1832. Staples' Annals, 131.

(81) In 1790 the proportion of freemen to inhabitants was 1 to 11. Arnold R. I. II, 496.

that the Providence settlers should give greater prominence to the other. Here might dwell Jew and Gentile, Catholic or Quaker, but it early became necessary that he should have worldly goods as well as a sensitive conscience. The founders themselves were too poor and the fruits of their toil too meager to allow them to admit to their political companionship those who were likely to become a charge upon their charity. Doubtless their own previous experience taught them that the peculiarities of religious martyrs too often appear to better advantage in epitaphs than anywhere else. The standard requirement for citizenship in Massachusetts was Puritanism; in Rhode Island it soon came to be property;—and property in those days was equivalent to the possession of land.

At first and during the régime of the first comers, however, land was not the mark of political privilege. "Maisters" of families only were allowed a voice in the earliest town fellowship. For some years the headship of a household seemed to be the one characteristic that would give stability to the state. Citizenship, therefore, did not at once revert from the religious man in Massachusetts to the later economic man of Providence. Private property in land could not become an element of political stability until it began to acquire more than merely nominal value and titles to it became more exact and readily transferable. But as these conditions began to be met, as the Proprietors developed into a close corporation, as the bounds of the town were extended and as land began to have economic importance, the economic individual succeeded to the master or collective head of a family as the ultimate political unit. The ownership of land gradually became the one requirement for those who wished to enjoy full political liberty. This transition was in process many years; how long we do not know,⁸² but on May 15, 1658, it was "ordered that all those that enjoy land in the jurisdiction of this town are freemen".⁸³

(82) The Quarter-rights men by the terms of their agreement in 1645 were not freemen. As late as August 27, 1656, three of them were admitted as freemen. Second Book Town of Providence, 88.

(83) Second Book Town of Providence, 72. The above date was two years before the names of the Purchasers and Quarter-rights men

The further steps by which the minimum freehold qualification was changed until it was fixed by the general assembly on February 18, 1724, at a value of £100 or a freehold income of 40s., cannot be traced.⁸⁴ The specific cause of the law of 1724

were "severed distinctly". This wholesale admission of all freeholders to the rights of freemen probably increased the difficulty of confining the freemens' action to purely town affairs in the town meetings, and thus led to a more accurate distinction between the Proprietors who alone had, and the ordinary freeman who had not, the right to act on questions involving the disposal of the Proprietors' land.

(84) The freemen of Providence regulated the admission of inhabitants to the fellowship of the town during the earlier years as an original right. The law of 1666, (Pub. Laws 1705, 19,) conferring that right was therefore merely declaratory. As we have seen, the necessary qualification was at first the mastership of a family, then in 1658 the ownership of land. In 1665, in response to a request of King Charles, the colonial assembly passed a law regulating the colonial franchise as follows:—Every one "of competent estate, civil conversation and obedient to civil magistrate shall be admitted as freemen of this colony upon their express desire therein". (R. I. Col. Rec., II, 113.) In practice the general assembly admitted all whom "the chiefe officer" of the town declared qualified. But the law did not define "competent estate" and doubtless there were differences in the estimates of the various towns. A law, possibly of 1666, (Pub. Laws 1705, 38, and introduction) that the bond of no freeman should be accepted by the colony unless his "estate be really worth" one hundred pounds, shows that there were freemen of the colony and probably also of the town possessed of real estate valued at less than one hundred pounds.

The colonial law, however, did not affect the town franchise. The law of 1724 is the first act of the general assembly relating to the franchise of the town. (Pub. Laws 1730, 131.) This law forbade the admission of any one to the rights of a freeman unless he possessed a "freehold of lands, tenaments, or hereditaments" to the value of one hundred pounds or forty shillings rental or the oldest son of such a freeholder. It did not define the kind of money in which such value was to be rated, although paper issues at that time were much below par with the coin which they represented. The law of February, 1730, (Pub. Laws 1730, 209,) raised the qualification to real estate of the value of two hundred pounds or ten pounds rental value, using the same phraseology as the law of 1724. This change was undoubtedly due partly to the depreciation of the currency, although it does not correspond exactly with the difference in depreciation between 1720 and 1730. But abuses of the law crept in, due probably to the political excitement which was intense during the middle of the eighteenth century. Colonial currency also further depreciated. (The old tenor bills had depreciated so much that in 1740 the so-called new tenor bills were first issued.) "Frauds and other indirect means" were common. Many retained their franchise illegally after they had disposed of the property upon which they had been admitted. The act of 1742 (Pub. Laws 1745, 252,) was the first to introduce the clause "such only who at the time of such there voting or acting as freemen are really & truly possessed", &c. A second attempt to cure the same evils was made four years afterwards in the law of August, 1746. (Pub. Laws 1752, 12.) "Whereas", recites the

was doubtless the immigration of foreigners. The depreciation of paper money perhaps also had its effect. Other New England colonies passed similar laws about the same time. The aim of each and all of them was to preserve intact within a

preamble, "the manner of admitting freemen in this colony is so lax, and their qualifications as to their estates so very low, that many persons are admitted who are possessed with little or no property; And it being greatly to be feared that bribery and corruption * * have spread itself in this government", etc. This law raised the qualification to the actual possession at the time of voting of "land, tenements, or hereditaments valued at four hundred pounds" or having a rental value of twenty pounds; or the eldest son of a freeman. But violations of the law still continued. Fraudulent deeds were temporarily passed, but not recorded. The vague word tenement and hereditament permitted evasions. Tenement, which originally applied to land and doubtless was used with that meaning, in the law of 1724, soon came to mean improvements on lands. Some had been admitted as freemen who were not freeholders, but who owned a house on leased land or some similar property. Others had been admitted to vote in the right of the wife's dower. The law of August, 1760, (Acts & Resolves, 36,) passed partly in view of these abuses and partly to correct the difference between the old and new tenor, confined the minimum qualification to those who were "really and truly possessed of land or real estate" valued at forty pounds or a rental income of forty shillings "lawful money" or the eldest son of such a freeman. The abuses still continued, and the codification of the franchise laws in September, 1762, (Acts & Resolves, 192,) explicitly denied the right of voting to those who owned only houses or tenements, but not the fee simple to the land on which they stood. It denied also the franchise in the right of a wife's dower.

Under the act passed June, 1763, (Acts & Resolves, 28,) the Spanish milled dollar was declared equal to six shillings lawful money. At this rate the forty pounds and forty shillings franchise qualifications translated into dollars and cents would equal \$133.33 and \$6.66 respectively. The recodification of 1798 (Pub. Laws, 1798, 114.) simply evened up these amounts in terms of the then money of account, viz., dollars and cents, and fixed the qualification at real estate worth \$134, or having a rental value of \$7, or the eldest son of a freeman. This law was unchanged until the new constitution of 1842.

We have seen that it was usually the custom of the colony to admit those whom the "chief officer" recommended. It soon also became customary for the town clerk to send to the general recorder a list of the town freemen, and it seems also to have been customary at first to admit all such to the freedom of the colony. This was usually done on the day before the regular meeting of the general assembly in order that such new voters might vote on the following day, which was election day. In 1669 owing to the difficulty of the exercise by the colony freemen of the franchise in person at Newport, a proxy system was introduced,—each colony freeman being required to send in his vote endorsed by himself to the general assembly. (R. I. Col. Rec. II, 62.) It is not to be inferred, however, because the colony at first usually admitted all the town freemen whose names were sent in by the town clerks to the colonial franchise, that such an act was merely perfunctory. Some were admitted freemen of the colony who may not have been free-

homogeneous body of voters full control of local affairs.⁸⁵

The laws of 1718 as to inhabitancy and of 1724 as to franchise probably voiced no new sentiment; they merely confirmed by statute customs which had so long prevailed as to be recognized as facts. The possession of the soil alone conferred the positive civil right of inhabitancy and made possible the political right of the franchise. At what time the ownership of land ceased to be simply a necessary qualification for freemanship, the possessor of which might or might not be "admitted" by the town meeting, and such ownership conferred upon its possessor the practical right to freemanship, and the vote of the town meeting became merely perfunctory, is not quite clear, but such a condition probably existed at least during the hundred years 1660-1760 and perhaps some time longer.⁸⁶ So

men of the towns, (*Ibid*, 147.) and action on the petition of others dwelling outside the town limits was deferred at times. (*Ibid*, 185 & 186.) Owing to the influx of foreigners in the early years of the eighteenth century there seems to have been some misuse of the local franchise in the election of the deputies to the general assembly, and a law was passed prohibiting any town freeman voting in the town meeting for the deputy unless he was a colonial freeman also, but the law was repealed in February, 1724, because the distinction between the colony and town freemanship was difficult to enforce in the case of a local election. This distinction between the town and colony franchise, however, was maintained during the whole colonial period in general elections. The colony always reserved the right to reject anyone proposed for the franchise, though the exercise of the right seems by the Revolutionary period to have become merely perfunctory. A law of August, 1760 prohibited voting for general colony officers at Newport and confined voting for general officers to the town meeting. *Acts & Resolves*, 36.

(85) Weeden's "Economic and Social History of New England", 519. The movement of laboring population is manifest during these years in the numerous indentures of European laborers and women serving time to masters in this country. See act of 1729 preventing certain foreigners from "being chargeable to the town", (*Pub. Laws*, 1730, 185) also acts of 1727 empowering the town council to refuse inhabitancy to any person, even though bond was tendered by reliable townsmen, and to send such out of the town. (*Ibid*, 150.) The spirit of the early settlers toward foreigners is shown in a law of 1652, though at once repealed, prohibiting the receiving of any foreigner as a free inhabitant. *R. I. Col. Rec.* I, 245.

(86) It has been generally maintained that at no time in the history of Providence down to the constitution of 1842 was the admission to the town franchise free to anyone, whatever his qualifications, either in theory or practice. Such was probably not the fact. The following modification is much nearer the truth. During the early period when the masters of families governed, exclusion was somewhat rigidly main-

close, however, was the connection between land and citizenship that, whatever may have been the custom elsewhere in the colony, it is practically certain that from the first gathering of the townsmen under the voluntary compact of the town fellowship in 1637 until the charter of 1842, no legal vote was cast in a

tained. When the bars were let down and all land owners were admitted (viz., 1658 or perhaps earlier) many of the reasons for exclusion had ceased to exist. Religious liberty was scarcely longer in danger from Puritan orthodoxy. The Proprietors' land interests were soon definitely severed from town meeting interference, and land once recognized as a passport to freemanship, remained so in practice for over a hundred years. The reserved right of the townsmen to admit only whom they saw fit became a nullity until abuses brought about a more definite franchise law in 1762. (Pub. Laws, 1767, 78.) This law was the first to bring into specific and exact relation the reserved right of rejection by the town meeting of those proposed and duly qualified according to law.

Of the previous laws, those of 1724 and 1730 shed no clear light on the question as to whether possession of the required amount of land carried with it ipso facto the right of admission to the town franchise. Read in this connection chapter III, note 15. If Cranston's report to the Board of Trade (R. I. Col. Rec. IV, 56,) is correct, of 1,446 inhabitants of Providence, including children, servants and negroes, (servants and negroes were in the proportion of one to every eight inhabitants throughout the colony) 241 were freemen in 1708, (Newport with 2,203 inhabitants had only 190 freemen) a number which could not have been far from the total males above 21 years of age. (There were 283 men between the ages of 16 and 60.) Whatever may have been the letter of the law, and it was vague, there was certainly very little evidence of exclusion at that date. Once having obtained the right of inhabitation, admission to the town fellowship by those possessed of real estate had become a perfunctory matter. The influx of foreigners and the depreciation of money which led to the minimum qualifications of 1724 and 1730 indicate a tendency toward a revival of the policy of exclusion. But in the almost political chaos of the period admission still seemed to be granted to all who were qualified. The laws of 1742 and 1745 and their preambles clearly show that such was the practice at that time and that the custom had prevailed for many years. The provisions that three months should intervene between the time of propounding and admitting and that deeds of conveyance must be recorded before being received as evidence "to prove any man a freeholder" were first enacted in the law of 1746. An act of 1760 would indicate that there had been no change in the practice at that date. Previous to this time, too, the possession of land had been so general that the admission of such as possessed the required amount would have included nearly all of voting age. In 1767 the town was severed from its agricultural influences and became distinctly commercial. Land became less and less the common possession of all, and this, together with the disposition, reinforced by the political turmoil, to insist on the reserved rights of the townsmen in "admitting", brought about the return to the original policy of exclusion maintained by the fathers. Despite the clear recognition, however, in the law of 1762 of the fact that no property ipso

Providence town meeting by any freeman who was not a freeholder in his own right or the eldest son of one.⁸⁷

But however much emphasis may properly be laid on the fact that land was the sole necessary qualification for the franchise, and that it persisted here long after similar laws had been repealed elsewhere in New England, it should not be inferred that it always resulted in the limitation of the town government to the very few. The cheapness of land and the disposition of the townsmen in 1658 to accept as freemen all freeholders who possessed a small estate enabled nearly all inhabitants of voting age to become freemen. So far from tending to exclude, the landed qualification for the franchise as a result of these conditions tended to render the admission of citizens to the town fellowship easy, and during by far the larger part of its colonial annals the landed oligarchy of the freemen of Providence was much more nearly a full democracy of all males of age than it was during the period of statehood until 1842.⁸⁸ Not until commerce succeeded agriculture as the chief interest of the town did the landed qualification begin to entrench to a noteworthy extent upon the principle of democracy.

facto carried with it the right of admission, there was for some years at least no very rigid examination of the other qualifications of the candidates. At the town meeting held April 21, 1779, certain "persons being duly qualified as the law requires" were "accepted as freemn of the town". Only, therefore, during the first few years of the settlement and subsequent to the middle of the Revolutionary period can it be said with truth that the possession of land did not practically carry with it participation in the town's affairs. The aim of the text is simply to point out the peculiarly close association of land ownership and the political and civil institutions of the town. See Note 70.

(87) It has been assumed by Rhode Island historians (Arnold's *History of Rhode Island*, I, 256, and Staples' *Annals*, 124,) because the colonial act of 1724 first seems to have connected citizenship and land, that before that act freemen were not required to hold land, but might be propounded and admitted without that qualification. An examination of the materials and early town records recently made available by the Record Commissioners indicates that such an assumption misconceives the whole spirit of early Providence institutions. The records of Providence contain many instances of the names of large landholders who were not freemen: they contain many references to the admission of freemen who were freeholders, but so far as I know not an instance of the admission of a landless man to the rights of franchise.

(88) The contrast between the degree of democracy in Providence and Newport was marked.

PRIMOGENITURE.

Side by side with the landed institutions, closely associated with them and probably based upon them, the custom of primogeniture prevailed in Providence as nowhere else in New England outside of Rhode Island. In close connection with this custom also was evolved the right of the eldest son of a freeman to the franchise. Primogeniture was a parasitic growth. It was not in harmony with the liberal views of the people nor did it accord with express provisions of the King Charles Charter which pronounced indirectly for the law of Gavelkind.⁸⁹ But it was in thorough consonance with the practices and aims of the Proprietors. No fact so clearly marks the vigor of the local landed institutions as the acceptance, as a principle of the common law, of a practice so at variance with every fundamental theory of religious, political and civil liberty in local life. It probably did not prevail during the first three decades of the settlement and it was definitely abolished in 1770. The exact time and cause of its origin is uncertain but there can be little doubt that it arose in connection with the society of the Purchasers or Proprietors which became exclusive, as we have already seen, about 1660. In order to restrict the membership of the society to the number then fixed, something very like the principle of undivided inheritance of the Proprietors' rights must needs be adopted. The custom of vesting the eldest son with the Purchaser's right was transferred to all rights connected with land and to the political rights of freemen. Thus perhaps insensibly developed out of a normal craving for, and speculation in, land the custom of primogeniture and that custom whereby the eldest son of a townsman, as the heir prospective to his father's land, on which the latter's franchise rights were based, was thereby himself entitled to the right of franchise when he became of age, subject, of course, to the perfunctory action of the town meeting. This right of the eldest son of a freeman persisted until the

(89) The land was held "as of the manor of East Greenwich, in our county of Kent". The law of Kent was the law of Gavelkind under which real estate descended in equal portions to all male heirs.

constitution of 1842, seventy years after the custom had any foundation in the fact of his hereditary rights in the ownership of real estate. There is little direct evidence, except the statute laws, and even less collateral evidence, that primogeniture was generally adopted in Providence. It was very generally thwarted by the express terms of wills.⁹⁰

UNFRIENDLINESS OF SURROUNDING COLONIES.

Aside from the landed interests, the forces controlling the economic development of Providence were the principle of exclusiveness as it affected the intercourse of the colonists with other colonies, the extreme poverty of the people and the lack of fertility of the soil.

The religious views of Providence men cut them off not only from religious communion with other New England, but from all political and economic relations. The same Puritan zeal that drove Williams from Salem refused him the priv-

(90) The following are a few facts which tend to confirm the opinion of the origin of primogeniture in Providence, as it is stated above. The Purchasers in 1659 and 1660, as we have already seen, had acquired valid title to an immense wilderness which would only become valuable in the far distant future. Meanwhile it would best be kept intact. This was the idea which William Harris had in his will when he entailed his land for four generations (as far as Gavelkind would allow) and prayed that the heirs of the fourth generation would entail it as he had done. The law of Gavelkind is mentioned as the prevailing custom in the will made by the town council for Nicholas Power in 1667, (First Book Town of Providence, 26,) and in the will of William Harris, 1679. (Will Book No. 1, 49.) The code of 1647 provided for an inventory of the goods, etc., of the deceased, "as well movable as not movable". (R. I. Col. Rec. I, 188.) The law of 1663 as to inventories provided that there should be exhibited to the town council a statement of "the whole personal estate of the deceased", (Pub. Laws, 1730, 5,) but no reference is made to real estate. As late as 1681, however, inventories enumerated holdings of real estate and rights of commoning. Subsequently no such items appear except between 1718, when the law of primogeniture was expressly repealed (Pub. Laws, 1719, 95) and 1728, (Pub. Laws, 1730, 163) when the repeal itself was repealed. Since that time I believe no real estate has been inventoried in the accounts of deceased persons. It appears by the records of the intestate estate of Thomas Patey (died 1695) that a sale of some of his land by the guardian of the heir was vacated by the town council as illegal. (Town Council Book I, 20 & 47.) "Movable estate" of intestate persons falls to the ordinary to administer, "lands do not so proper" fall, but "to the guardian of the heir", &c. Ibid.

ilege of crossing Massachusetts territory when he went to England to secure the patent of 1644.⁹¹ The New England confederacy of 1643 excluded Rhode Island and the friendly reception accorded by the latter to the Quakers a few years afterwards added to the intolerant attitude of the Bay colonies.⁹² The privilege of buying powder, bullets and firearms was refused by Massachusetts.⁹³ The earliest trade relations perforce were with the Dutch rather than with less remote neighbors.⁹⁴ Such economic exclusion and disadvantageous trade retarded the industrial advance for more than fifty years.

LACK OF CAPITAL.

The settlers themselves were extremely poor. No one of them came to Providence endowed with the wealth of the Massachusetts colonists.⁹⁵ They brought few household goods with them. They were not able to hire mechanics or wood workers. Each was his own carpenter and built the homestead, fashioned the rude furniture and even the table utensils. Williams, whose wealth probably equalled that of any of his early companions, acknowledged with thankfulness the bounty of Winslow, who at the end of a visit to Providence had "put a piece

(91) He took passage in a Dutch vessel from New York. At a special request of the Earl of Warwick, he was permitted to land in Boston on his return. In 1651 a special permit was granted him by the Massachusetts general court. (Letters, 231 & 297; also Hubbard's "New England".) Such bigotry was most pronounced in Massachusetts; less so in Plymouth, still less so in Connecticut.

(92) R. I. Col. Rec. I, 369; also Foster's *Life of Stephen Hopkins*, I, 159.

(93) Williams' Letters, 293; also May, 1656; *ibid*, 299 and 303. "Not knowing how soon they might be deprived of powder" they had already provided for the use of the bow and arrow. R. I. Col. Rec. I, 186-7.

(94) In 1640 the governor at Aquidneck was directed to "treat with the governor of the Dutch to supply" them "with necessaries and to take" their "commodities at such rates as may be suitable". (R. I. Col. Rec. I, 126; also Williams' Letters, 184, date 1649.) A little later the New England colonists were participating in the English war against Holland, and Rhode Island was compelled to abandon the trade with the Dutch. Her want of vessels "occasioned by their (Massachusetts) opposing of us" and the lack of "coyne" in Rhode Island left the latter at the mercy of the Bay colonists,—a condition which the Puritans did not scruple to take advantage of. R. I. Col. Rec. I, 397.

(95) The difference between the inventories of property left by

of gold into the hands of" his wife for their supply.⁹⁶ For nearly eighty years the probate records show no inventory of property that could be considered ample even for those days.⁹⁷ Few in numbers, they lacked the capital necessary for commerce.⁹⁸ Their efforts until the beginning of the eighteenth century were directed to agriculture and that in its crudest form, being chiefly confined to grazing.⁹⁹ Intensive cultivation of the soil was impossible. Like the Indians they lacked plows and like them they used "howes" for tillage.¹⁰⁰ Even primitive agriculture had scarcely attained a sure foothold when the Indian war of 1675-6 devastated the fields and destroyed the buildings. The accumulated labor of a generation was lost. In 1655 there were only 42 colony freemen. The inducements of religious liberty and harsh soil had drawn only 500 inhabitants to the township by 1676. During the war only twenty-seven men "stayed and went not away" and after the war many did not return. Twenty-five years passed before the recovery

Providence men of the first three generations and those of the Massachusetts and Connecticut men is striking. See R. I. Col. Rec. I, 397.

(96) Williams' Letters, 338.

(97) William Harris, one of the wealthiest settlers, left only "puter and Wood" vessels. (Book of Wills, No. 1, 49.) The total value of his "moveables" was £94 3s. 11d. William Crawford, (died 1720) the richest trader of his time, left the largest amount of property recorded. It amounted to £3,551 19s. 1d. in depreciated currency.

(98) Gov. Sanford's Report, 1680. Arnold's Hist. of R. I. I. 488.

(99) The chief food animals of the colony were swine and goats. Wolves destroyed the domestic animals and heavy bounties were offered for their extermination. The Island of Prudence, owned by Williams and Winthrop, was for a long time the household garden of Providence, and the products from it seem to have been used in common by the early inhabitants. Some years passed before they had cattle. They had no corn to feed them with and no shelter for them during the winter. Williams' Key, 92.

(100) The inventories of estates as late as 1682 mentioned two plows only,—those of Thomas Walling and John Smith, Miller, both men of wealth in their time. The importance of land for such crude agriculture as was then prevalent seems to have been overlooked. This fact is probably one economic source of that greed for land which characterized the early settlers. Many of those countless changes of land which fill the early records are probably due to it. As one piece of land was exhausted it was laid down in common and another section of the common was fenced in. Not until the beginning of the eighteenth century do the inventories of estates mention any farming tools or flocks of cattle at all commensurate with the land holdings.

was sufficient to attract a few artisans and grants of land were made to them as additional inducements to come to the settlement.¹⁰¹

AN UNFERTILE SOIL.

With such a want of wealth progress would be slow even with favorable conditions of soil and climate. But the Moshasuc men did not have fertile soil.¹⁰² The influence of the poverty of the soil on the history of Providence has been too lightly considered. It was a factor of prime importance. The lands around the settlements at the head of Narragansett Bay were by no means as fertile as those of the island of Rhode Island and the southern counties of the colony. The slow growth of Providence as compared with that of the southern towns of the state finds its explanation partly, if not largely, herein. So long as agriculture was the sole interest of the colony the advantages of Kingston, Newport and Portsmouth made them more attractive to immigrants, increased their population and wealth more quickly than was possible in Providence, and enabled them to maintain their supremacy over their northern rival.

The general assembly in a protest to the Board of Trade in 1764 said "the colony does not raise provisions sufficient for its own consumption", a statement probably not strictly true of the colony as a whole, but very nearly so of the town of Providence.¹⁰³

(101) Records of Town Meeting No. 1, 35, date 1799; *Ibid*, 51, 1703-4. John Smith, Miller, had been granted land for his mill about 1646. (Providence Town Papers No. 16,616.) A house lot had been granted to Thomas Olney, Jr., "provided he follow tanning", in 1655. Second Town Book of Providence, 100.

(102) "The hardness of the country for poor laborers" made it impossible for some who had been all their lives laborious "to supply themselves with necessaries". Thomas Olney to Mr. Patten, Feb., 1666. J. C. Brown, Mss.

(103) The underlying rocks of Providence soil or that part of it included in the original Indian grant bounded on the west by Neutakonkanut Hill belong to the carboniferous period. Many portions of it are deeply covered by light sand deposited during the glacial period. West of Neutakonkanut Hill; i. e., that portion approximately included in Providence town when the twenty mile line was accepted in 1660, the land is granitic and with few exceptions scarcely worth cultivating.

THE BEGINNINGS OF COMMERCE.

The assumption, generally made in regard to Providence, that the early Proprietors and planters were averse to trade and commerce is the result of a failure to appreciate the early economic condition of the community. Providence was without strong, and at times any, government in the early days, partly because the town had little to govern. It had neither numbers to control nor property to protect. It had no commerce for the same reason. Ostracized from other New England, without any interior region of its own to supply or to trade with, its inhabitants struggled with their immediate necessities. The majority of them seized every opportunity to trade with Indians and their religious predilections did not prevent them from trafficking in the staple article of commerce between the two races, rum.¹⁰⁴ But to those who had no wealth but their hands, the valleys of the Moshassuc, Woonasquatucket and Pawtuxet were more valuable than the navigable waters of the Narragansett Bay.¹⁰⁵ When the object for which they came to Providence had been accomplished, when their freedom of religious belief had been secured, when the days of early privations were passed, when numbers and wealth allowed, they embarked upon a career of commerce with the same persistence and success that had attended their efforts to maintain their cardinal principles of church and state. That career began with the opening of the eighteenth century. By

Only within the river valleys where the glacial sand deposits have been washed away will the land return good crops without continuous fertilization, which, of course, was not possible to the fathers. The amount of meadow land was very limited in Providence—hence the intensity of the contest over the Pawtuxet lands, the most fertile of all.

On the contrary the soil of the islands in the Narragansett Bay is immediately derived from the carboniferous rocks. The island of Rhode Island, containing the settlement of Newport, is very fertile. The district surrounding Kingston and Wickford and that lying south of them is of granitic formation, but has been made naturally fertile by a network of river beds, lake beds and low lands, making possible those large plantations which prevailed there and adapting it for even the crude tillage of the Narragansett Indians.

(104) Second Book Town of Providence, 22-27.

(105) Population spread west and south into the country rather than even along the Seekonk and Blackstone rivers by the banks of which were no meadow lands.

strange coincidence three events of importance occurred in the years 1710-11.¹⁰⁶ The horizon of the people was broadened by the French and Indian war. Paper money was first issued to meet the expenses of the war and a grant of land was made to Nathaniel Brown in Webosset Neck for ship building.¹⁰⁷ The growth of this spirit of commercial enterprise until Rhode Island became the leading colony in her shipping interests, is a matter of well known history.¹⁰⁸ In this colonial prosperity Providence had some share.¹⁰⁹ It was a natural result of its economic development that the long boats which the citizens manned in the attack on the Gaspee should have been collected from the davits of vessels which had been largely occupied in the trade in negroes and rum, and that Commodore Whipple should have laid the foundations of the American navy with two vessels, the Washington and Katy, of the merchant marine of Providence.

Internal changes attended the new commerce, but they were not many. The old town had clustered around the mill, the tannery and the inns at the northern end of the "towne streete". After Philip's war much of this section was not re-

(106) Edward Field, Record Commissioner, states that John Crawford, who came to Providence 1707 or 1708, was the first citizen to devote his whole attention to mercantile pursuits.

(107) January 28, 1712, Records of Town Meeting No. 1, 86.

(108) The character and growth of that trade should be recalled when estimating its economic importance. In 1708 Governor Cranston said that only two or three vessels traded in the whole colony outside of Newport. He gives a full account of articles traded in and from and to what ports. (R. I. Col. Rec. IV, 56.) In the report of 1740, to the Lords and Commissioners of Trade, Governor Ward explained the influence of money issues and the effect of bounties on hemp, whale oil, codfish, &c., on commerce. Then the colony had 120 sails of vessels, eight in foreign trade. "Navigation is the main pillar on which the government is supported at present". From 1734 the colony was free from dependence on Boston for foreign goods. With the privateering and smuggling Providence had little to do. Her interests lay especially in the slave traffic, the importation of molasses and exportation of rum. The molasses tax of 1763 would have shut up Rhode Island's thirty distilleries and ruined the colony's commerce. (R. I. Col. Rec. VI, 378-383.) Rhode Island imports of molasses were 1,150,000 gallons annually. (Ibid, 421.)

(109) Providence losses in the wars from 1740 until 1763 evidenced the important part which its commerce enabled it to take in those contests. Providence Gazette, January 21, 1765, gives a list of 49 vessels captured during the Seven Years' War. Moses Brown in a letter to

built. Already the economic conditions were driving the people to the shore. In January, 1680, occurred the first grant of land between the town street and the river.¹¹⁰ Much was left to chance in regard to the occupancy of this intervening land. No harbor line was established until more than a century had passed.¹¹¹

In these changes were the seeds of the modern city. The difference in interests between the compact or commercial part of the town and the farming section grew more pronounced as the needs of public improvement were emphasized.¹¹² In 1708 the town of Providence contained about 370 square miles and its population was 1,446.¹¹³ Population grew slowly. But as business centered around the navigable waters at the head of the bay, portions of the town were set off until, in 1767,

Tristram Burges 1836 says the Browns owned 15 vessels from 1730 to 1748; 60 vessels from 1748 to 1760.

The surprising fact is that Providence commerce reached such proportions as the record would seem to indicate. It was largely restricted to the carrying trade of others. Navigable as was Narragansett Bay, its tributary rivers were not navigable, nor did they lead to a fertile country whose produce could form the staples of trade. The people were literally driven to the water, but local wealth did not permit the masses to profit by such enterprise. Commerce required rare skill and ample capital. Ship masters must be shrewd merchants as well as navigators; foreign trade, involving still greater loss and longer time, was of slow growth. Providence had no custom house until after the establishment of the United States government. (Letter of Moses Brown to Tristram Burges 1736. Moses Brown Papers, Mss. R. I. Historical Society.) It was not until 1787 that the first Indian merchantman, the *George Washington*, sailed from Providence. The last ship to clear for Indian waters left the port in 1841. In all these enterprises, however, Providence only followed Newport.

(110) Dorr, *Planting of Providence*, 94; *Records of Town Meetings* No. 3, 29. Other grants followed, but they were infrequent until after 1695. The demands became numerous by 1697 (*Records of Town Meeting* No. 1, 26,) and again in 1704. (*Ibid.*, 52.) By 1750 every space along the eastern river front was occupied.

(111) After the great storm of 1815.

(112) Thirty years after the beginnings of industrial and commercial enterprise, the agricultural parts of Providence Plantations were set off from the town. (*R. I. Col. Rec.* IV, 442, Feb., 1731.) The act of division was the result of a petition to that effect. The preamble of the act recites that "Foreasmuch" as the lands of the town of Providence are large, &c., convenience will be increased "in transacting and negotiating the prudential affairs of their town, which for some time past has been very heavy and burdensome".

(113) In 1730 it was 3,916; in 1748, 3,452; 1750, 3,159; 1774, 4,321; 1776, 4,355; 1782, 4,210; 1790, 6,380.

the area was reduced to about five and a half square miles at which it remained for a century.¹¹⁴ Providence Plantations had ceased to be. Providence had become a town.¹¹⁵ The Revolutionary period was one of marked progress. The almost continual continental war from 1740 until 1783 gave opportunity for large profits to those engaged in neutral trade, and furnished occasion for privateering which, despite its losses, was lucrative, so much so in fact that the manning of privateers made it difficult for Providence to furnish its quota of marines for the colonial and confederate navy.

Tracing therefore the local exclusiveness to its true source in religion and land holding and in the poverty of the soil and people, and estimating at their proper value the unremunerative agriculture of early days and the narrow scope of commerce of later years, it is not difficult to understand that by force of cumulative circumstances, the economic unit here was the isolated town. Its fiscal and administrative needs were of such elementary kind as could be easily directed by mutual consent of the citizens in the open forum of the town meeting. But if the poverty of the soil made the returns to agriculture slight and if the lack of communications with interior territory retarded the development of its commerce, it had natural facilities which in the course of the economic development of the northern part of the state were to become a source of great wealth. What those facilities were had already been foreshadowed in the earliest days of the plantation. While the people of the island of Rhode Island and the southern mainland were building their mills on the hilltops and seeking their motive power in the breezes of the bay and sea, the inhabitants of Providence encouraged John Smith to build the town's first industrial establishment beside the falls of the Moshassuc and to seek his motive power in the waters of the stream. While

(114) 1731. Smithfield, Gloucester & Scituate, about three-fourths of the town, were set off. In 1754 Cranston was set off, in 1759 Johnston was set off, in 1765 North Providence was set off and in 1767 a small section of the southern part of the latter was re-annexed to Providence.

(115) From about 1730 Providence and Newport with their com-

the colony was agricultural and commercial the southern part of the state with its fertile land and accessible harbors predominated. When some wealth had accumulated in Providence, when the factory was ready to displace the simpler forms of domestic industry, then occurred that economic revolution (about 1790) which soon gave Providence the leadership of the state. The water wheel succeeded the windmill.

mercial interests were pitted against the rest of the state which was purely agricultural.

CHAPTER II.

THE EARLY GOVERNMENTAL INSTITUTIONS.

SYNOPSIS. Sources of local governmental authority in the whole people until 1644, then in the parliamentary charter.—Provisions of the parliamentary charter very liberal and general.—Local charters not specific, merely confirming existing local rights.—Scope of local government.—Powers of the town meeting.—Powers of the town deputies or magistrates.—Powers of the disposers.—The town meeting court.—The arbitrators' courts.—The town court of trials.—Localism supreme until 1663.—The royal charter and changes under it.—All previous local governmental authority voided by it.—The centralized colonial government became supreme.—Powers of the assistants.—Local autonomy much curtailed and local administration vested largely in colony officials who directed the courts and dominated the town council.—The court system after 1664.—The town council personnel and the source of the town council powers.—It became a purely local body in 1733.—About 1725 the localities began to seek from the colonial government authority to perform their constantly increasing local duties.—Minor local officials.—Powers of the overseer of the poor.—Management of the highways and bridges.

The unit of political organization in Rhode Island is the town. In 1703 and in 1729 the colony was divided into counties, in order to facilitate legal procedure, but the county did not become a corporate body-politic having independent electoral or other governmental functions. It was, and is, simply a section of the state within which certain judicial state functions are performed.

Local government in Providence has passed through three stages. The first period lasted until 1664. During part of this period (until 1647) the town assumed the exercise of all the powers of a sovereign state, and, as the parliamentary charter of 1644 and the town charter of 1649 in the main vested with legality the already existing local institutions of government, the changes wrought by them were confined largely to the domain of theory and law. The second period lasted from 1664 to 1832. During the first sixty-five years of this period local autonomy was in many respects much limited but in later years

it became much more complete. The third period is that of a chartered city government since 1832.

In this chapter only the first two periods will be discussed.

Within the first period the discussion naturally divides itself into a treatment of the source, the scope and the machinery of local government.

THE SOURCE OF LOCAL GOVERNMENT.

We have already noticed that in 1637 an attempt was made to form a government. This government was autonomous in that it had no chartered legal basis: it was exclusive in that only the masters of families were members of it: it was self-perpetuating in that its numbers could be increased only by vote of its members. The settlers were Englishmen and they seemed to recognize themselves as subject to English common law, but as such each was the political equal of every other. No majority however large could dictate to a minority however small. Nothing but physical force could give efficacy to any so-called local laws. Nothing but unanimous consent could give validity to any agreement and even any agreement might be only temporary. This government was not a success. It never reached a condition in which it could be said that the community as a whole rendered habitual obedience to it. It acquired no rights by virtue of uninterrupted use. It did not attain a legal or a *de facto* existence.

THE PARLIAMENTARY CHARTER.

A patent for Providence Plantations was secured from parliament in 1644 by Roger Williams. According to its terms supreme authority was vested in the inhabitants of Providence, Newport and Portsmouth and in such a form of central government as they should create. The town of Warwick was vested with equal rights by these three. The colonial government established at Portsmouth in May, 1647, by the majority of the freemen of the colony assembled in person, consisted of forty representative commissioners, four assistants and a pres-

ident. The number of commissioners was afterward reduced to twenty-four. Representation was distributed equally among the four towns, each town nominating two assistants from whom one was chosen by a vote of the colony as a whole and each town separately electing six commissioners. The chief function of the colonial government was judicial.¹ The president was elected by the freemen of the whole colony and he and the assistants were both colonial and local, judicial and administrative officials. They and the commissioners constituted the legislative body and from among this body of legislators was chosen a presiding officer, the president of the colony being not always so chosen. The legislative function of the colonial government was permissive rather than sovereign, for the reason that the initiative, which was statute law from 1647 to 1650, and the referendum, which was statute law during most of this period, vested the final legislative power in the body-politic of the colony.² The decentralizing tendencies thus

(1) The united government formed in 1647 was seemingly drawn on the lines of a shire or county organization rather than on those of a state especially in the judicial department. The jurisdiction of the assistants, as justices of peace and local administrative officers, extended over the whole colony and especially over the settlements adjoining, but not within the limits of the towns where they lived,—thus corresponding to a county or shire jurisdiction. The town clerk was directed by the code of 1647 to make a copy of every deed and to send it at the end of the year to the general recorder of the colony “to be kept among the other records of the town which in process of time, by reason of its villages, will be as a countrie”. (R. I. Col. Rec. I, 178.) “All records of land titles, wills, town bounds, highways, commons, fencing privileges and liberties” were to be kept not by the town but the general recorder. (R. I. Col. Rec. I, 195.) But the county system with which the founders had been familiar in England was never fully developed here. When, in a few years, the colony was large enough to warrant a clearer definition of local, county and state functions, extreme localism as represented by the town organization had become too firmly established to permit any diminution of the township functions.

(2) The initiative and referendum were not concrete illustrations of home rule itself but they were an expression in the form of law of the principle which lies at the basis of home rule. The initiative and referendum were provided for in the eleventh law enacted in 1647 by the first law making body of the colony. It was the first law passed after the election of general officers. It provided that a bill for a law was to be discussed in the town meetings and there voted upon. The votes taken in the towns were sent to the general court “who being assembled and finding the major part of the colony concurring in the case, it shall stand for a law until the next general assembly of all the people then

emphasized dominated the whole system of colonial government under the first charter and at no time can it be said to have attained the de facto administrative, judicial and legislative sovereignty to which, by virtue of the charter under which it was created, it seems to have been legally entitled.

The colonial government when instituted assumed the position of ultimate political sovereignty toward the town which before that time had been held by the "Earl and Commissioners" in England, but such supremacy was not very obtrusive at first because there was little need of colonial government of any kind, except as a legal counterweight against the territorial claims of Massachusetts and Connecticut and as an authentic source of local governmental authority. Indeed the separate interests and isolation of the towns for many years rendered it expedient that practically all government should be entrusted to them.

This charter gave to the colony an unprecedented degree of local autonomy. It provided that colonial laws and ordinances should conform to those of England only as far as was consistent with "the nature and constitution of the place", and they

and there to be considered whether any longer to stand yea or no". All bills for laws, however, were not the result of the initiative. In some cases a law was first proposed "debated, discussed and determined" by the general court. The members then returning home reported what they had done. The people then considered and voted upon the "case or cases" and the votes were sent to the general recorder who counted them. If the "major vote" approved the case stood "as a law until the next general assembly, then or there to be confirmed or nullified". (R. I. Col. Rec. I, 149.) The initiative was repealed in 1650 and not again enacted. At the same time the method of procedure with reference to the referendum was slightly modified. The laws enacted by the general court, or representative committee (this term was used from this time on, instead of the term general court to denote the colonial legislature) were to be read to the town by the chief officer, and if any freemen "mislike any law then made", such were to send their votes signed to the general recorder within ten days after the reading of the law. "If it appear that the major vote within that time prefixed shall come in and declare it to be a nullity" the law was declared "null". Silence was construed as approval. (Ibid, 229.) A feature here noticeable was the absence of all town machinery and the direct transmission by the freemen of their votes to the colonial officers. In 1651 the law-making assembly of the colony was declared to be "six men of every town". These constituted the representative committee and the legislative body and, as no mention was made of the referendum, we may con-

were not expressly subject to revision or veto by royal authority. During the early years no case from a local colonial court was presented to the English courts of appeal for final adjudication.

LOCAL CHARTERS.

The liberal but indefinite terms of the colony charter left wholly to the central government the division of the field of governmental activity between the town and the colony. During the years 1644-47 ineffectual attempts were made to bring about a governmental union of the towns but meanwhile the latter interpreted the charter as conferring upon them, as *de jure*

clude, at least by implication, that that feature of legislation was voided. (Ibid, 236.) Nothing further was enacted regarding the referendum for seven years. In 1658 the law was revised with the following preamble:—"Whereas it is conceived a wholesome liberty for the whole or major part of the free inhabitants of this colony orderly to consider the laws made by the commissioners' courts (colonial legislature) and upon finding discommodity in any law made by the said court, then orderly to show their dislike, and so invalid such a law". "In case the free inhabitants of each town or the major part of them do in a lawful assembly vote down any law, and seal up the votes and send them to the general recorder" "and that by the votes it doth appear that the major part of the people in each town have so disallowed it then such a law to be in no force". (Ibid, 401.) This law was ambiguous and perhaps was misinterpreted then, as it has been since, to mean that the towns, as such, could by a major vote nullify a law so far as they were separately concerned. The true intent of the law was stated in an amendment of 1660 wherein a proposed law was declared to be of no force "if the major part of the free inhabitants of this colony" disannulled it. (Ibid, 429.)

It will thus be seen that the initiative and referendum statutes provided for the exercise of legislative duties by the people of the colony as a whole. They connoted a relation existing between the people as citizens of the colony and the colonial government and not a relation between the people as citizens of a town and the central government. The town was simply a territorial subdivision possessing some local governmental machinery through which the will of the freemen of the colony could be conveniently expressed. Thus interpreted the referendum in Rhode Island illustrates the individualism of a colonial democracy rather than the localism of a confederated government.

The referendum statute was repealed in 1664 immediately after the organization of government under the royal charter. (R. I. Col. Rec. II, 27.) If we may rely on present available historical materials, there are but very few cases in which laws made by the central government were submitted to the people and only one instance of such reference occurred under the charter of 1644. The so-called "code of 1647" or "bulk of laws" was so submitted, but no action seems to have been taken. (Ibid, 148 and 212.) There can be no doubt, however, that the principle

communities, the right to local self government. As self incorporated bodies they assumed that the charter confirmed to them the right to exercise all of the functions of government which they had already exercised or might in the future desire to exercise. Hence, when in 1647, at the time of the formation of the colonial government, Newport suggested the enactment of local charters of incorporation, Providence acquiesced in, rather than urged, such legislation. It was two years before local charters were issued and meanwhile there had been no doubt expressed as to the validity of town government even by such extremists for legality as Gorton or his friends at Warwick. The Providence charter which was granted in March, 1649,³ therefore may also be looked upon as merely confirming to the town existing governmental rights. It is significant however that soon afterward a town seal, the badge of sovereignty, was used for the first time and that the constable was invested with a staff to indicate his authority.⁴ The local charter was vague and general and it is important to note, as throwing light upon the then method of drawing and interpreting such documents, that except in unimportant details, due to difference of circumstances, the local charter of 1649 was a rescript of the colonial charter of 1644.

By its terms, the town freemen were granted "full power and authority to govern and rule themselves * * by such a form of civil government as by voluntary consent of all or the greater part of them, shall be found most suitable unto their estate and condition, * * * yet, always reserving to the general assembly power and authority so to dispose the general government of that plantation as it stands in reference to the rest of the plantations, as they shall conceive from time

involved in, and recognized in, the referendum laws was the cause of frequent delay of the towns to act under colonial law. In some cases, as we shall see in the next chapter, colonial laws were entirely disregarded and the central government was unable to enforce them.

Another case of the submission of laws, or proposed laws, to the people occurred in connection with the assumption of the Revolutionary Debt. A. & R., March, 1787, 17.

(3) R. I. Col. Rec. I, 214.

(4) Second Book Town of Providence, 138. (1650.)

to time, most conducive to the general good of the said plantations". It specifically conferred upon the town the right to elect officers of justice and to try all manner of cases not reserved to the colony courts. Being a charter of "civil in corporation" it conveyed the right to transact certain "particular affairs"⁵ but the particular affairs were not specified. What the particular rights were interpreted to be by the body-politic may be gleaned from the following instructions given by the town to its delegates when they were sent to form the government of 1647:—"We desire to have full power and authority to transact all our home affairs, to try all manner of causes or cases, and to execute all manner of executions, entirely within ourselves, excepting such cases and executions as the colony shall be pleased to refer to general trials and executions.

We desire to have full power and authority to choose, ordain, authorize, and confirm, all our particular town officers, and also that the said officers shall be responsible unto our particular town, and that there may be no intermixture of general and particular officers but that all may know their bounds and limits".⁶

This charter, however, like all other colonial enactments was only statute law. It could be amended or repealed at any time. Moreover under the referendum no laws were valid without at least a tacit consent of the freemen of the colony and perhaps this very uncertainty and lack of permanence of all statutes may partly account for the fact that there is no reference among the Providence records to the town charter nor were any of the powers exercised by the town ever referred to as having been acquired or confirmed by it.

Under these conditions and in the absence of specific delimitation, by charter or other statute, of the scope of local government as contrasted with that of the central government, the field of each can be best determined by an historical presentation of the facts. Thus only can be made clear the meaning of

(5) Prov. Town Papers, No. 09.

(6) Ibid.

local autonomy and colonial governmental supremacy as they were interpreted by those who fashioned and participated in them.

THE SCOPE OF LOCAL GOVERNMENT.

As to the details of the functions of the government which the masters of families first instituted there are few available data. The scope of state activity being restricted to civil things concerned only the few communal interests of a settlement which until 1664 did not possess over two hundred souls, a settlement with but few resources and occupied in the pursuits of crude agriculture. We have already noticed how the tenet of religious toleration made necessary some interference with the rights of private property.⁷ To some extent also governmental control seems to have been drawn into fields which would now be left free to individual initiative. It is probable that when the duties of the watch required the time of some, others planted and harvested for them and that there was a system of common cultivation of the undivided land, the produce of which was apportioned among the inhabitants.⁸ The exercise of such functions by the state, however, was probably only a passing expedient to meet the urgent needs of the new settlement. The use of the town common was for many years restricted to the members of the town corporation. On the other hand the river beds were free and the right to gather oysters and clams was conceded to all. The first business enterprise, the town mill, was a monopoly but the amount of toll exacted for grinding was set by the town meeting⁹ and thus the interests of the community were fully guarded. With a few exceptions therefore the first period of local government was marked by a large degree of economic freedom. Men who were opposed to a reasonable amount of political organization were little likely to suffer the government to encroach upon indi-

(7) See Chapter I, Note 18.

(8) See Chapter I, Note 99.

(9) Prov. Town Papers, No. 16,616.

vidual rights.¹⁰ Even so salutary a law as forbade the promiscuous sale of rum to the Indians was disregarded in practice and in obedience to public opinion soon repealed.¹¹

The first local administrative organization had little resemblance to the customs of England, and many of its forms and methods were distinguished rather by points of difference than of likeness. In so far, however, as these earliest attempts to construct governmental machinery were different from those of England and were the result of efforts to erect a government on original lines¹² they proved to be temporary. Permanent governmental institutions were drawn on lines of English precedent from which the settlers, however much they seemed to try, could not escape. The governmental instincts of the people and the governmental forms which they permanently adopted had their unmistakable origin in the Teutonic forests.

THE TOWN MEETING.

The form of government instituted in 1637 was a democracy of all those possessed of the franchise assembled together in town meeting for judicial and legislative purposes. It had its prototype, if not its precise origin, in a fortnightly meeting of

(10) Near the end of the seventeenth century the town in accordance with colonial law adopted ordinances establishing the gauge of casks, standard weights and measures, standard sizes of clapboards and shingles and standard quality of leather and leather work. (Pub. Laws, 1705, 18, and R. I. Col. Rec. III, 335 & 349, and Pub. Laws, 1719, 56.) State paternalism was sometimes voiced in town ordinances and especially during the period of the Revolution. They specified the assize of bread and directed the amount and prices of saleable articles. Providence Town Paper, No. 5737, dated 1790, petitions the town council to prohibit one Temple from selling shoes in the market house because such sale was "a great injury and discouragement to honest mechanics who carry on the cordwainer's business in the town". The petition was granted. On September 19th, 1777, the town meeting prohibited anyone from buying more provisions than he or his family needed. The overseer of the poor decided the amount needful when the case was brought to his notice. No linen, woolen, flax, corn, rye, wheat, butter, cheese, eggs, cider, apples or other fruits, beef, pork, mutton, veal, lamb, or poultry were to be sold without license from the town council, except in open public sale where everyone could buy the aforesaid limited amount.

(11) See Note 108.

(12) Such as by means of arbitration.

the first comers to consider matters of common concern. After 1640 its meetings were held quarterly, although special meetings could be, and frequently were, called at the request of the freemen.¹³ The theoretic control of this assemblage over local life was supreme during the early period but in practice it had at first no, and later so little, executive machinery that its administrative authority was almost nil. The de facto government as well as the de facto sovereignty was in the individual. Such organized political authority as existed, however, was in the town meeting and such obedience, as any self constituted government could have secured, was yielded to its orders.

Before the town meeting as a public forum came all the petty details of the town business. To be its president or moderator was to enjoy the highest honors conferrable by the people. The town deputies¹⁴ and after 1647 the assistants had some powers over its sessions, a warning to call a special meeting of the freemen being usually made by them, acting in their magisterial capacity by virtue of which they issued a warrant for such a meeting to the town sergeant. The deputies likewise had power to adjourn a meeting and the assistant as the magistrate, who alone could administer the engagement or oath of office to local officials, had a practical veto power over the selection of public officials and on occasion exercised it.¹⁵

THE TOWN DEPUTIES.

The town deputies, chosen annually in town meeting, seem to have been officers peculiar to Providence.¹⁶ During the very first days of the settlement, when the only property of the town was the land and its forests, two freemen were "deputed" to view and care for the timber on the common.¹⁷ Within the next few years, while the Proprietors and the town were one,

(13) The required number of those issuing such a call varied from one to twenty-one at different times.

(14) This officer, who had strictly local powers, is not to be confused with the deputy elected after 1664 who was a colonial officer.

(15) Town Meeting Records No. 1, 90. Date 1713.

(16) Wilson, *Town and City Government of Providence*, 30.

(17) *First Book Town of Providence*, 3.

some duties devolved upon these two deputies, which had their origin and emphasis in the peculiar landed institutions of Providence. One of their duties related to the layout of land.¹⁸ They recorded sales of land before that duty devolved upon the town clerk about 1660.¹⁹ They restrained the land owners from encroaching upon the highways.²⁰ Violations of fencing laws, as affecting the boundaries of land, came within their cognizance,²¹ and, as many of the early offences were acts of trespass arising out of conflicting claims of land owners, by a natural process the deputies soon became "conservators of peace".²² When, about 1648, a town council seems to have been established, they became ex-officio members of that body and one of them acted as president of it. Before them in their capacity as "head officer" or ordinary (president of the town council) wills were probated and they granted authority to administrators to dispose of the real and personal property of the deceased.²³ They were town magistrates and judges in the town court of trials wherein they sat "to vindicate the right honorable authority in these parts of the commonwealth of England".²⁴ When the colonial or general court of trials met in any town they, as local magistrates, were authorized to sit with the courts as judges and have equal power with the general officers.²⁵ They were the executive arm of the town meeting. Through them were issued notices for assembling the townsmen²⁶ and to them the colonial government directed its orders for the election of colonial officers.²⁷ All sorts of petty complaints were made to them in their capacity as magistrates and by them were issued writs of attachment and execution.²⁸

(18) The deputy selected the location and laid out the land specifically granted by the town meeting. At times also deputies were given discretionary power to increase a land owner's holding by giving him deed to additional land. Second Book Town of Providence, pp. 2 & 86.

(19) Second Book, Town of Providence, 7.

(20) Ibid, 100.

(21) Date 1658. Second Book Town of Providence, 72.

(22) Ibid, 109.

(23) 1663. Third Book Town of Providence, 4.

(24) Prov. Town Papers, No. 074 A.

(25) R. I. Col. Rec. I, 218.

(26) Prov. Town Papers, No. 023 and No. 032.

(27) Ibid, No. 0130 and No. 016.

(28) Ibid, No. 055.

They took depositions, witnessed affidavits,²⁹ issued orders for the arrest of vagrants and dissolute persons,³⁰ and granted bail.³¹ They had authority to set special watches at night,³² and inasmuch as pauperism in the eyes of Providence men was not far removed from crime, they made arrangements for the care of the permanent poor.³³

THE EARLIEST FORMS OF A TOWN COUNCIL.—THE “DISPOSERS.”

Side by side with the town deputies, and partly in connection with them, the town council as a distinctive organization developed, but as that development did not become important until after 1664 only its early form will be discussed at this point. Its preliminary phases were the result of an attempt to divorce from the town meeting considerations of the detail of the allotment of land, minor breaches of peace and other matters of public concern too petty to deserve the attention of the whole body of freemen. Under a compact of 1640 five men, called the disposers, of whom two may have been the town deputies³⁴ “were betrusted with the disposall of lands and also of the town stock and all general things”. They were to allot land to new comers and like the deputies were to define its bounds and convey title to it by a deed by which it was “to be held for after ages”.³⁵ They attended to the settlement of differences by means of a court of arbitration³⁶ and had liberal discretionary powers over local questions in general.

This pretentious scheme of delegated judicial and adminis-

(29) Ibid, No. 025.

(30) Ibid, No. 0121.

(31) Ibid, No. 0100.

(32) Ibid, No. 019.

(33) Third Book Town of Providence, 013 and 7.

(34) Their meetings were held monthly and at first the term of office was for three months, at the end of which time the disposers who were the early prototypes of the later town councilmen rendered an account to the town meeting and a new election took place. The later town councilman, was, however, elected for a year. See also Chapter I, Note 26.

(35) Prov. Town Papers, No. 02.

(36) See Page 57 et seq. for a fuller discussion of this form of arbitration.

trative powers to the disposers was formulated by the wisest spirits of the town and agreed to by probably all of the then politically freemen in the settlement. The plan at once proved itself impractical. The ownership of land and its allotment to new comers were vital problems to those who had visions of great proprietary estates, and when such issues came to the test even those who had been among the first signers of the compact were not willing to submit the settlement of them to the disposers or to any other delegated body of men. The decisions of the arbitrators' courts relating to the Proprietors' controversy were openly disregarded and attempts to enforce them were met by riots so formidable that the executive arm of local government was powerless.³⁷ The control over land soon reverted to the town meeting and later to the Proprietors themselves.³⁸ The deliberative and legislative power of the disposers also reverted to the town meeting. Their administrative duties gradually devolved upon the town deputies and in 1649 their judicial function seems to have been merged into that of a town court of trials.³⁹ By 1650, when an approach to orderly government was possible, even the name of the disposers had disappeared from the now available public records.⁴⁰

THE EARLIEST JUDICIAL SYSTEM.

The judicial system of Providence had a development quite its own. The peculiarities of the freemen and their dislike of delegated authority led to a vigorous maintenance of the court function of the town meeting.⁴¹ It is not probable that orig-

(37) See Dean's Gorton, pp. 28, 29 and 31. This fact does not contradict the view taken earlier of the efficacy of the arbitrators' court. No court unless backed by an army could have settled the land controversies of the time. Gorton was at this time vexing "poor Providence". Williams' Letters, 141.

(38) Prov. Town Papers, No. 0543.

(39) It is probable that in its later days the direction of the arbitrators' court, which originally vested in the disposers, was transferred to the town deputies. The records are very meager during the seven years, 1640-47.

(40) See Pages 68-78 for further discussion of the town council.

(41) The town meeting court existed in Providence for some time after courts of graded jurisdiction with detailed method of legal procedure had been adopted in Newport.

inal jurisdiction, except in the highest class of cases, remained in the town meeting after 1640, but its appellate jurisdiction was not limited until the inauguration of the colonial government of 1647. The first differentiation of its judicial power occurred under a compact of 1640. To the five disposers was assigned the duty of compelling arbitration between litigants and appointing, if necessary, three arbitrators who were "to follow no employment until the cause be ended".⁴² The arbitrators' court was a kind of administrative judiciary, its duties being not wholly passive but partly active. It did not necessarily await the orderly presentation of cases to it by interested parties but it sought out those between whom a disagreement existed and attempted to induce them to settle their differences by arbitration, before thinking over a wrong caused the injured party to "resolve to revenge himself". The arbitrators when acting as a compulsory court seem to have been exclusively occupied on cases of petty damages, slander and personal abuse. Appeals from their decisions lay to the town meeting.⁴³ This feature of the arbitrators' court was an early attempt to induce the citizens to settle their disagreements by judicial procedure rather than by blows and to substitute some more ready method of settlement for the more formal town meeting court.

When a case at issue was regularly presented by one or both of the contestants to an arbitrators' court the arbitrators were not chosen by the disposers but by the litigants, and the principle of arbitration as a basis of justice in local government seems to have had a remarkable degree of success, except when the cases concerned land titles. Such a court was a ready and practical substitute for a more intricately constructed system at a time when the latter could not have been successfully inaugurated. It avoided permanent judicial officers, it recognized the peculiarities of the people in providing that litigants might appoint their own judges. It furnished a commonsense

(42) Prov. Town Papers, No. 02.

(43) Ibid.

tribunal without which local government would have been almost impossible.

This form of the arbitrators' court appears in the earliest records in an almost complete state of development. It was usually presided over by four arbitrators who were both judges and jury.⁴⁴ The procedure was that of a regularly constituted court. Declarations and answers were filed, witnesses were summoned, testimony taken, pleadings made and verdict rendered. The process was at times costly.⁴⁵ It continued in full vigor until about 1648 and seems at that time to have had to do with actions of very great importance.⁴⁶ The arbitrators' decisions were enforceable by the "hue and cry" if necessary.

With the establishment of the colonial government of Providence Plantations in 1647 occurred the first limitation of the scope of local courts. The colonial government thus formed was called the general court and its official title indicated one of its chief functions. It was a traveling court, sitting from time to time in each of the towns.⁴⁷ The scope of its original cognizance at first is not quite clear but apparently it included a great variety of cases.⁴⁸ Amid the difficulties which beset the loosely united colonial government the judicial function of the general court was soon much limited. The request of the Providence town meeting in 1647 that the townsmen should have "full power to try all manner of causes or cases and to execute all manner of executions entirely within" themselves, except such cases as the colony should reserve for general trials or executions, had been granted in spirit at least by those who

(44) The number of arbitrators was not fixed but seemed to vary with the importance of the case. See Dean's Gorton, 30.

(45) The judgment in one case amounted to £1 7s. 4d; the costs £8 4s.

(46) Prov. Town Papers, No. 016 and No. 018.

(47) Prov. Town Papers, No. 013. It is not quite clear whether the general court of trials was composed of the whole legislative general court or only the president and assistants, but probably the former, at least under the first charter. Under the second charter, however, the governor and assistants only acted as judges in the colony court of trials. R. I. Col. Rec. II, 171.

(48) That it exercised such power as an original court for Providence cases is very doubtful.

framed the judicial system at that time,⁴⁹ but the distinction between the jurisdictions of the town and colony was not clearly drawn and at times there were conflicts of authority.⁵⁰ Perhaps the attitude of the town was voiced in the colonial commissioners' law of 1651⁵¹ whereby all but five of the highest crimes were reserved to the original jurisdiction of the local courts and the general court of trials became largely an appellate court.⁵² "The progress in law" which in 1655 codified the rules of the local court⁵³ provided that "all actions shall be tried by the town, let the sum be what it will be, which are between party and party". In spite of a protest against this ordinance it was probably merely declaratory and voiced the fact that the scope of the town court of trials had already been enlarged until it assumed original jurisdiction in all cases whatsoever both civil and criminal and conformed strictly to local ideas of a local judiciary.⁵⁴

The "town court of trials" is mentioned in the records of Providence for the first time in 1649.⁵⁵ It may have been partly

(49) See Charter, R. I. Col. Rec. I, 214. The judicial system and the code of 1647 were probably in the main the work of lawyers from the southern part of the state.

(50) Providence Town Papers, No. 030 to No. 034. The colonial president had ordered the arrest of one William Arnold to secure his presence as defendant in a case of trespass. The town magistrate refused to allow the warrant to be executed probably on the ground that the case was within the town jurisdiction; such at least was the explanation of the case as submitted to the next local court.

(51) The two lower towns had seceded and Providence interests were paramount in the colonial legislature at this time.

(52) R. I. Col. Rec. I, 237. After 1651 the general court of trials for the two northern towns, Providence and Warwick, was carried on under the title of the commissioner's court.

(53) Second Book Town of Providence, 98, et. seq.

(54) There are occasional references which indicate that the terms "between party and party" and "actional cases" applied to civil cases only, (Pub. Laws, 1705, 30, & R. I. Col. Rec. II, 31.) but the town court of trials exercised jurisdiction over criminal cases as well. Such extensive powers were not obtained by the town without opposition. The margin of the manuscript describing the progress in law contains the following words,—“this order” to wit, that all actions were to be tried by the town “was and is much controverted as interfering with the General and the town council”. Second Book Town of Providence, 98. See also Prov. Town Papers No. 022, No. 035, No. 084.

(55) The arbitrators' court had also been called a court of trials. The nomenclature was not distinctive.

the successor of the arbitrators' court and it may also have been instituted as a local judiciary and gained strength amid the disintegrating judicial powers of the colonial government between 1651-1654; but it seems rather to have been evolved within the town meeting itself and probably its form was that which the town meeting court had assumed some time earlier when exercising its appellate powers.⁵⁶ As distinguished from the arbitrators' court the town court of trials rendered its verdict by a jury. The two town deputies or magistrates presided over it⁵⁷ except in especially important cases when a third freeman was deputed to sit with them.⁵⁸ In some criminal cases trials were preceded by a preliminary hearing before six men who acted as a kind of grand jury over which the town deputies also presided. In the town court of trials sat "six men as in the nature of a jury" "yet with the liberty of not being put on swearing".⁵⁹ The six jurymen were elected quarterly in town meeting. Witnesses were questioned by the judges and not by the lawyer.⁶⁰ Pleadings were held before the bench and jury until the judges said:—"it is enough". All legal papers were issued by the deputies, who acted as judges, through the town clerk and ran in the name of the King or Commonwealth of England.⁶¹ The losing party could within ten days "remove" his case to a higher court.⁶² Such removals were granted either by the court itself or by the general assist-

(56) The first evidences of its activity picture it in such complete form as to indicate that it may have had some earlier stages of growth. It was held quarterly or monthly and at times directly in connection with the town meeting, and the sergeant in warning jurors to appear also warned other inhabitants as well. (Prov. Town Papers No. 027.) The town clerk also was a clerk of this court. Second Book Town of Providence, 98.

(57) Prov. Town Papers 072 and 074 A.

(58) Date 1652, Second Book Town of Providence, 114.

(59) In important criminal cases the jury at times seems to have consisted of twelve men, six elected by the town and six selected perhaps by the deputies. Prov. Town Papers No. 027.

(60) Each witness received pay if he testified "effectually". Second Book of Providence, 123. The jury had 12d. each before rendering a verdict. Ibid, 98.

(61) Prov. Town Papers No. 088.

(62) i. e., The commissioners' court.

ant who seems from the first to have had authority to grant appeals.⁶³

The extensive duties of the town court of trials soon became burdensome and in 1656 a court for minor cases was established. As the earliest compulsory courts for small cases were composed of three arbitrators so this court was presided over by three men "with power to mend all differences of debt or damages involving not over forty shillings". From it appeals lay to the town court of trials.⁶⁴

Thus in matters of local concern the town meeting during this period maintained its complete legislative autonomy. Administration was wholly vested in special officers or in the local magistrates who were locally elected and locally paid. In judicial matters the town acquired a completeness of jurisdiction which, despite colonial law to the contrary, the colonial government was powerless to restrict. In tax matters, both local and colonial, the local organization maintained its full supremacy.⁶⁵ Indeed during the whole of this period and during the first years of the period beginning 1664 the town's control over all fiscal matters within its own territory was unlimited. One right,—that of imposing and collecting a duty on imported liquors, a right now thought to be an attribute of sovereignty,—the town exercised until 1674.⁶⁶ If as against the peculiarly strong individualism of the people local government failed to attain to efficiency and undisputed recognition, as against a centralized colonial government the superiority of the localism of the town was marked. All of the rights and powers enumerated and claimed by the town in 1647, and in judicial matters even more, were exercised by the local community during this whole period.

(63) Prov. Town Papers No. 054.

(64) Second Book Town of Providence, 93, also Prov. Town Papers No. 092.

(65) For fuller discussion see next chapter.

(66) The town at first, but later the colony, appointed the rate of excise. (See Note 108 and R. I. Col. Rec. II, 25.) In 1674 the excise was set aside for colonial use and farmed out by the colony to local collectors. The town dignity was soothed by the statement that this act was not to be "a precedential for excise on any other goods".

THE ROYAL OR KING CHARLES CHARTER.

In 1663 King Charles granted a new charter to "Rhode Island and Providence Plantations". Under it far-reaching and important changes were made in the character and scope of local and colonial governments.

The charter incorporated certain named leading residents, the Purchasers and the freemen of the colony, and vested in them governmental authority. Changes in the governmental forms of the colony were as follows:—The president was succeeded by a governor, who was ex-officio presiding officer of the legislature, and a deputy-governor, both being elected by the colonial freemen. Ten assistants instead of four were elected by the colony as a whole. Eighteen deputies succeeded the twenty-four commissioners. Representation in the central government which had been equal before, was now fixed more nearly according to the probable relative importance of the towns. For purposes of apportionment of the assistants among the towns the governor and deputy-governor were reckoned as assistants, and five were given to Newport, three to Providence and two each to Portsmouth and Warwick.⁶⁷ Six of the deputies were elected by Newport and four each by Providence, Portsmouth and Warwick. The first governor, deputy-governor and assistants were named in the charter and they were to make provision for the inauguration of the new government.

When this charter was proclaimed in the colony the charter of 1644 was legally voided and all colonial governmental authority exercised under the latter ceased at once. All local governmental authority also which had been derived from it and from the local charter lapsed. The governor and assistants appointed under the royal charter met at once and made comprehensive provision for the continuance in office, until a new local election should occur under the new charter, of the town treasurers, constables, and sergeants. They conferred

(R. I. Col. Rec. II, 524.) All excise laws were repealed in May, 1686, (R. I. Col. Rec. III, 188,) soon after the time when the town council began to impose a local license tax.

(67) R. I. Col. Rec. II, 33.

upon the then town councils authority to administer the prudential affairs of the towns until their successors should be elected. They provided for the continuance of the local military organizations.⁶⁸ Among the earliest laws of the new colonial government in May, 1664, was one reaffirming the act of the governor and council regarding local government but not fully and explicitly confirming anew to the towns the management of their prudential affairs,⁶⁹ and another annulling the referendum statute. The colonial government now became legally, and very soon also de facto, the supreme legislative assembly and the rights to local government which the towns exercised were derived wholly from it. No further charters were issued to the towns during the colonial period.⁷⁰ All of the governmental rights were granted to them in the form of separate statutes. Most of such statutes were permissive and seem to have been enacted at the request of the town, but a sufficiently large number were mandatory and evidenced the full sovereignty of a central government.

What were the local governmental rights and what was the scope of the terms "prudential affairs" will appear here, as before, in an analysis of the historical facts as they occurred. And this statement is the more true during these early years because much colonial legislation and many local ordinances bear evidence that they were enacted by men groping their way along with an experimental form of government and trying to find some practical middle ground between the political theories which the exile of the founders symbolized and the seeming anarchy to which those theories led when practiced

(68) R. I. Col. Rec. I, 513 & 514. When in 1686 local and colonial government seemed likely to become extinct by the quo warranto issued by James II, special comprehensive powers were conferred upon the towns by the legislature providing for the autonomous continuance of local authority. (R. I. Col. Rec. III, 191.) When the Newport government was interrupted by the occupation of the British troops during the Revolution, it became legally dead and special authority to re-establish it was granted by the general assembly. See also a provision regarding the government of Providence subsequent to the peace of 1783. A. & R. Oct., 1785, 29.

(69) R. I. Col. Rec. II, 28.

(70) A city charter was granted to Newport in 1784, but it was soon repealed.

by the average man of the time. Economic and social differences were an almost insuperable obstacle to the governmental union of the northern and southern towns or of the people as a whole until about 1680. Until about that time the mainland settlements of the colony were but small communities in the midst of the most thickly inhabited Indian territory of New England and until after the war of 1675-76 the dangers from the natives, though impelling the Englishmen to unity, checked their industrial growth. The first important movement toward establishing the colony's western boundary was made in 1679 when the question seemed to be temporarily settled. The bitter controversy between the factions of Harris and Williams which kept in uncertainty the title to much of the northwestern part of the state ceased only at the death of the one in 1681 and of the other in 1683. Thus from a point of view of the economic development of the town and state the date of 1680 or approximately the time of the death of Roger Williams was a pivotal point. Until about that time local government can scarcely be said to have entered upon a permanent path of development. Until about that time also the existence of a statute was by no means certain evidence that it was, or could be, enforced throughout the whole colony. Hence the practices and customs of the time are especially valuable in determining among the governmental forms what were practical laws and what were merely experimental and tentative.

THE ASSISTANTS.

The most important changes made in the character of local government in 1664 related to the local administrative and judicial departments. These changes were accomplished by conferring extensive authority upon the colonial assistants. The two town deputies ceased to be elected after 1663 and their varied administrative and judicial duties, except those of the probate of wills which devolved upon the town council,⁷¹ were assumed by the assistants. The assistants had authority

(71) R. I. Col. Rec. II, 526.

to grant licenses for the sales of liquor⁷² and to appoint special constables.⁷³

They enforced the vagrancy laws.⁷⁴ By their order citizens could be called upon for watch duty in time of peace⁷⁵ and to them the constables, sergeants, town treasurers and town councilmen took their oath of office. The constable and sergeant were locally elected as had been the case before 1664, but under the reorganization of the court system most of their duties arose in connection with breaches of the colonial peace and their fees were largely derived from colonial sources. The sergeant was also a part of a state constabulary, being ex-officio the local deputy sheriff,⁷⁶ and because of the close association of his duties and those of the constables to the central government, it was enacted in 1665 that a refusal to serve by those duly elected or especially appointed to these offices subjected the one so refusing to a fine of £5 and the fine was to be paid to the colony.⁷⁷ Thus in practice the control of the local police and of local license was vested in the assistant who was a state official. The assistant had local cognizance of the compulsory state statutes. As a local magistrate and representative of the state he issued warrants calling town meetings, town councils, Purchasers' meetings and had extensive powers over intertown relations within the colony. He was judge in the magistrates' courts and issued legal papers in connection with them.

This transfer of local powers from officers elected by the town freemen to officers elected by the colony as a whole,

(72) Ibid, 174.

(73) Providence Town Papers No. 0168.

(74) Town Meeting Records No. 3, 58.

(75) R. I. Col. Rec. III, 424. Date 1700.

(76) Pub. Laws, 1719, 45.

The disposition of Providence toward the subject of a prison may be inferred from the following references:—A cage was ordered to be built in 1656, (Second Book Town of Providence, 90) but nothing was done. Discussion over a prison which was to be 12x10x7 feet, raised such a tumult that the moderator was "put upon" to dissolve the town meeting in 1695. (Records of Town Meeting No. 1, 13.) The first prison in the town seems to have been built, after three years of controversy, in 1698. Ibid, 30.

(77) R. I. Col. Rec. II, 119. See also Chapter III, Notes 17 and 70.

although elected from among the freemen of the locality wherein they acted, and exercising extensive colonial duties, marked a distinct change in the exercise by the town of full control over local administration.⁷⁸ But the extraordinary importance of the duties which devolved upon the assistants and the full extent of the subversion of local autonomy accomplished through them can best be seen in their connection with the local court as judges and in their predominant influence as a part of the local town council.

THE JUDICIAL SYSTEM AFTER 1664.

Under the royal charter a new colonial and local judicial system was established. There was a colonial or general court of trials which was divided into a court of common pleas for civil cases and a court of general sessions of peace for criminal cases. These courts were generally held in Newport.⁷⁹ For the convenience of the mainland towns, Providence and Warwick, a special two-town court was erected having cognizance of cases of debt or damages involving not over £10. It was presided over by three assistants,—not all of them being from the same town,—and its jury was made up of twelve freemen, six being chosen by each of the towns in town meeting.⁸⁰ Its sessions seem to have been held annually.⁸¹ It is not improbable that the assistants as *ex-officio* justices of peace may have assumed cognizance of some of those petty cases involving not over 40s. which, before the charter of 1663, had been tried by the local court of three freemen.⁸² The strictly local courts ceased at once, but the transfer of so extensive judicial author-

(78) The power of the assistants under the government of 1647 had been comparatively slight. The assistant because of his election by the colony as a whole was not always a *persona grata* to his locality. Compare the powers of the assistants with those of the present police commissioners. See Page 330.

(79) It is generally believed to have been held exclusively at Newport until 1729, but such assumption is open to doubt. Prov. Town Papers No. 013.

(80) R. I. Col. Rec. II, 31.

(81) Third Book Town of Providence, 119. Aug. 11, 1673.

(82) See Page 61. It is difficult to distinguish between the jurisdiction of the town, two town and colonial courts for some years after 1664.

ity from the town to the central government was not made without protest. Providence offered to make suitable provisions for the support of such courts as should be held locally "according to charter",⁸³ but the offer was of little avail. No criminal cases of importance could be tried here for the town possessed no jail or cage. In response to an order of the general assembly stocks were built in 1684 for the detention of such petty criminals as could be brought before the two-town court.⁸⁴ In 1690, however, two justices of peace or two assistants were empowered by law to try local cases not involving the title of land or damages over 40s.⁸⁵

By the code of 1647 probate of wills was vested in the head officer or "ordinary" who in Providence was probably the assistant or one of the two town deputies.⁸⁶ At first the town meeting performed the duties of guardian and was a probate court, if such a court existed.⁸⁷ Perhaps after 1647 probate powers may have been exercised at times by the town council as a whole.⁸⁸ When after the royal charter the town council became better organized, probate powers were conferred upon it and its clerk was made ex-officio recorder of wills.⁸⁹ Appeals from it lay to the governor and council as the "supreme ordinary".⁹⁰ With the inauguration of the state government in

(83) Town Meeting Records No. 3, 18. Date 1679.

(84) R. I. Col. Rec. III, 125 and Town Meeting Records No. 3, 84. See also note No. 183. The date 1684 is important to note in connection with the administrative changes in the town council and in tax matters as well as in the colonial government. See Pages 64 and 69. Also Chapter III, Pages 90 and 99.

(85) Presuming that, as usual, local custom had preceded this law and that it was simply confirmatory the new justices of peace would seem to have been vested with the same powers which the assistants had already been exercising. (R. I. Col. Rec. III, 277. Pub. Laws 1705, pp. 70 and 72.) By law of 1743 justice courts could try cases involving not over five pounds, (Pub. Laws 1745, 280,) and by law of 1798 cases involving not over \$20. Pub. Laws 1798, 188.

(86) It has usually been supposed that the ordinary was the president of the town council, or such other body as performed some of its functions, but as will be seen later, it is doubtful if the town council as a permanent organization existed until about 1648.

(87) Prov. Town Papers No. 07, 043, 0108, and Third Book Town of Providence, 4, also R. I. Col. Rec. II, 526.

(88) R. I. Col. Rec. I, 188.

(89) R. I. Col. Rec. II, 526.

(90) Pub. Laws, 1719, 14.

1790 the state senate succeeded to the appellate probate jurisdiction.⁹¹

Soon after the royal charter the quarterly assemblages of the freemen ceased to be officially called "quarter courts" and soon also the probate and local justice courts whose presiding officers were selected by the central government were the only local remnants of the extensive judicial functions once exercised by the town.

THE TOWN COUNCIL.

The town council had its prototype in the disposers but does not seem to have directly inherited any of their functions. The powers which it had during the first half century were gradually acquired by means of its peculiar personnel.

Until about 1647 it seems to have been a body of men formed by the occasional addition of three freemen to the two town deputies when especially weighty matters were deputed to the latter.⁹² It thus like the disposers had at first a membership of five. The colonial government in 1647 directed the towns to elect six town councilmen and the general assistant seems usually to have been elected to that office or was ex-officio a member of the council. Under the royal charter the town council was to consist of as many as with the assistants would make up six.⁹³ Providence had three assistants and thus only three members of the town council were elected by the town freemen. When the assistants thus became ex-officio members of the town council, the character of that body was at once transformed. It was no longer simply a local administrative organization: it partook of the duties of its members and became also something of a local representative of the highest colonial power. It thereby gained both dignity and strength for its local functions.

In 1680 John Whipple, the leading innkeeper of the town, at whose "hostlery" both the town meeting and the town council

(91) Pub. Laws, 1798, 277. In 1822 the appellate probate jurisdiction was placed in the general assembly.

(92) See Note 99.

(93) R. I. Col. Rec. II, 27.

frequently met, petitioned the town to increase the number of town councilmen so that "Providence might have as large a number as any town in the colony".⁹⁴ Whipple's petition was granted and in the following year and thereafter six men were elected in addition to the assistants, thus making nine in all.⁹⁵ This year thus marks the practical beginning of the town council as a local body, a majority of whose members were locally elected. From this time the council per se, and not because of the otherwise official character of some of its members, began to have specific and irrevocable powers and also began to absorb the duties which, under the local governmental organization of 1664, had been entrusted to the assistants. Presumably when the council held its session at Whipple's tavern his trade was correspondingly augmented.

The justices of peace, probably elected for the first time for the town of Providence by the general assembly in 1696,⁹⁶ shared with the assistants the duties of an inferior judiciary and acquired apparently without opposition at first the right to ex-officio membership in the town council. This peculiar extension of the duties of the assistants and justices of peace was the more noticeable because it was not in accord with the expressed desire of Providence in 1647 and was contrary to the provisions of the town charter of 1649 which gave the freemen of Providence the right to "place and displace officers of justice".⁹⁷ There was little force left in the law granting the control of local prudential affairs to the town when its whole police, judicial powers and the controlling element of its most important administrative organization was given over to colonially elected and appointed officials. Such a subversion

(94) Providence Town Papers No. 9306.

(95) The town council was first increased to eight, five being locally elected in June, 1781,—and this without colonial authority. A colonial statute of Oct., 1681, authorized the election of six councilmen in addition to the assistants, (R. I. Col. Rec. III, 104,) and six were then elected. (Town Meeting Records No. 3, pp. 54 & 57.) The first records seem to have begun about this time and there are evidences in them that the regular monthly sessions of the council did not long precede the year 1680. Previous sessions seem to have been held at more or less odd intervals. Will Book No. 1, 14 & 18.

(96) R. I. Col. Rec. III, 312.

(97) R. I. Col. Rec. I, 214.

of the early spirit of localism seems to have been due partly to a reaction against the feebleness of all government under the first charter, and partly to the steadying influences of economic motives. We have noticed that the ruling force in Providence and in the colony, as well after, as before, the royal charter was granted, was the land owners who gradually became less sensitive on questions of method and mode of government and more and more desirous of efficient and stable administration. When therefore in 1699 the question of the right of the justices of peace to membership in the town councils was raised the general assembly upon investigation of the law decided that the practice had not been warranted by existing statutes, but "for the better strengthening of the council * * and for full satisfaction of the question" it was enacted that thenceforth the justices should be "empowered and required to serve in town councils" and that their authority and power therein should be "equal with the assistants".⁹⁸

The governor and deputy governor, in whose election as in that of the assistants the town had only a partial voice, were also ex-officio members of the town council of the town where they resided;⁹⁹ but as neither of these officers were elected from the town of Providence until 1715 this law did not become locally applicable until that time.

When in 1729 the colony was divided into counties for judicial purposes¹⁰⁰ and a system of legal procedure was established, in which provision was made for appeals from the town justice courts and probate courts through the county courts to the highest colonial courts, it appeared that the assistants who were members of the town council and thereby judges in an inferior court of probate might, as members of the governor's council, and thus also judges in the appellate court of probate, sit in judgment on an appealed case on which they had already rendered decision in the lower court of the town

(98) Law of 1699. Pub. Laws 1705, 85.

(99) Pub. Laws 1719, 22. At a still later time the deputies may also have sat with the town council,—whether as deputies or because they were justices of peace is not quite clear. Town Council Book No. 2, 43, 44 and 50. Dates 1714, 1715 and 1716.

(100) Pub. Laws 1745, 128.

council.¹⁰¹ This incongruity of the makeup of the town council as well as its unwieldiness and its lack of local representative character was partly remedied by a law which was then passed under which the assistants ceased to be ex-officio members of it.¹⁰² In 1733 justices of peace were prohibited from serving on the town council unless elected thereto by the people,¹⁰³ because "several of the inhabitants within the respective towns of this colony", to quote the preamble of the law, "are dissatisfied with so great a number of justices being and acting as members of the town council and that in some towns there are more justices than town councilmen, whereby the towns are defeated of the privilege of having their prudential affairs carried on by persons of their own choosing". The number of members of the Providence council was reduced under these laws from about twelve to six and remained unchanged until 1832. Thus after 1733 the principles of full local autonomy were observed in the selection of councilmen but the noteworthy character of the town council had been strongly emphasized by its early association with the leading colonial officials who were "men of quality" and to the end of the period of town government this high standard of its membership was maintained and its influence continued to be exerted on the personnel of the city council for many years.

TOWN COUNCIL POWERS.

The town council was not, as we have seen, an organization which from its origin was vested with authoritative functions conferred upon its members as a whole by the town meeting; but as the field of local government enlarged many duties gradually devolved upon it as an administrative and deliberative

(101) The same incongruity appeared in the fact that a justice of peace might be elected a judge of the county court and thus sit on an appealed case which he had already decided in his capacity as justice in a local court. The same condition of affairs might occur when an assistant had acted as a justice of peace in the local justice court.

(102) Law of Oct. 1729; Pub. Laws 1745, 134 & 135.

(103) Pub. Laws 1745, 177.

body of men of tried ability.¹⁰⁴ Until after the royal charter the duties of the three or more members added to the town deputies to make up the town council seem to have been almost wholly advisory.¹⁰⁵ The probate powers of the council came to it from the town deputies.¹⁰⁶ Its license powers were derived from the assistants,¹⁰⁷ the town council taking action as a whole on such matters for the first time in 1681.¹⁰⁸ Its authority to act in regard to strangers and vagrants devolved

(104) Little can be learned as to the precise duties of the Providence town council from the enumeration of its powers in the earlier public statutes. The vague scope of "general things" with which the disposers were "betrusted" was not much more clearly described in the codification of 1666 wherein the town council was given "full power to manage the affairs and interests" of the town.

(105) In 1651 three men were elected to join "in council with the three chief officers in cases difficult this year ensuing". (Second Book Town of Providence, 124.) In almost every annual town election for the period 1648-1700 the records show that three or more men were "added to" or "joined to" the magistrates or town officers "to make a town council". (Ibid, 91.) In the early days the town council acted as a whole in matters of taxation and at times in important cases of poor and probate matters; viz., 1650. Second Book Town of Providence, 41 and 129.

(106) Prov. Town Papers No. 0116, and Third Book Town of Prov. 4.

(107) R. I. Col. Rec. II, 174.

(108) Will Book No. 1, 19 & 20. The licensing of liquor traffic in early Providence was rather a question of governmental regulation than of taxation. The colonial code of 1647 had authorized each town to license alehouses, but the first local ordinance in Providence dates from 1650, when all those who sold liquors "within doors" were required to entertain strangers with bed and board. But every man was to have "liberty to sell without doors, no man forbidding him". (Second Book Town of Providence, 133.) This was a crude attempt to distinguish between retail and wholesale trade. The trade with the Indians was too valuable to suffer any material restriction and, although the attempt was made to wholly prohibit the traffic with the natives by a law of June 24, 1655, (Ibid, 100,) the law was repealed on August 27 of the following year as far as it related to wholesale trade. (Ibid, 87.) Notwithstanding the mandatory law of 1654 that each town should forthwith license one or two alehouses, (R. I. Col. Rec. I, 280,) nothing seems to have been done by the Providence authorities. The rate of excise and the prices at which liquor should be sold were fixed by an ordinance of 1656. (Second Book Town of Providence, 91.) Perhaps because even such charges were very difficult to collect or because one tax was thought sufficient, no specific license tax was levied until a few years after the excise was covered into the colonial treasury in 1674. The first license was issued in March, 1681, to one Mary Pray who gave bond to keep an orderly place of entertainment for "man and beast". The liquor license was fixed at 20s. and that of the public house at an equal sum. The shrewd Mrs. Pray offered to give the use of her house

upon it from the assistants who had previously exercised that power because they were town magistrates.¹⁰⁹ This development of the town council powers seems to have been as unique as had been that of the powers of the town deputies and, when contrasted with the failure of the preconceived notions of the compact of 1640, illustrates the success of governmental forms which are the product of gradual evolution.

Although there were some statutes authorizing the levy of a license tax on liquor dealers, the town officials seem to have confined the liquor tax to an import duty which was levied until 1674. In that year the duty was appropriated by the state. Then for the first time the town seems to have attempted to impose a strictly local license tax. But the assistants, who according to the statute had license powers, seem to have been negligent in the matter and the complaints of the townsmen led to the transfer of the power to issue licenses from the assistants to the town council as a whole in 1681. Then as now, the close connection between intemperance and poverty was recognized and thus the above date fixes the time of the culmination of the first political temperance agitation in Providence. At times the aid of local liquor dealers was invoked by farming out the licenses within the town to two or more of the leading tavern keepers.¹¹⁰

There was a lack of clear distinction between the functions of the officials who had to do with the poor department until near the middle of the eighteenth century, but two rough lines of distinction may be drawn between the duties of the town council and those of the overseer of the poor. First, the town council generally had charge of those who were infirm, either because of youth, age or mental incapacity and who might therefore be classed as the permanent poor.¹¹¹ To provide for

for the ensuing year for the town meeting purposes and her offer was accepted in lieu of the latter tax. (Will Book No. 1, 21.) In the following year the town council in view of the fact that the members were "oft upon public service" and thereby "put upon to expend their own money" placed the license money in the hands of one of their own members "for the council's use". Will Book No. 1, 31. See Note 66.

(109) Town Meeting Records No. 3, 58, date 1681.

(110) Records of Town Council No. 1, 65 & 67, dates 1711 & 1712.

(111) Date 1651, Second Book Town of Providence, 126.

such cases it had authority to order a special tax, to select a special treasurer, accountable only to itself, for the collection and disbursement of such taxes.¹¹² In cases of temporary relief the overseer of the poor generally acted. Second, the acts of the town council were indirect and preventive. Thus the enforcement of the settlement and vagrancy laws was among its duties.¹¹³ It enforced ordinances, some of them its own enactments, preserving the rights and privileges of the weaker classes against the attempted encroachments of the stronger. A series of statutes covering the whole period of town government can be directly associated with these ideas of intemperance as the cause of poverty, provision for the permanent poor and prevention of poverty. A law of 1682 gave the town council authority to disallow the residence of a new comer unless sufficient bond was given by a townsman that such a one should not become a public charge.¹¹⁴ Subsequently all strangers intending to settle in the town were required to give notice of such purpose to the town council and the latter had summary authority to refuse inhabitation to any or all, even though bond were offered by responsible parties.¹¹⁵ The council was to preserve free passage of fish in the rivers because dams and weirs prevented the poor from catching them readily.¹¹⁶ It could "post" common drunkards and licensed liquor sellers were finable for selling to those under its ban.¹¹⁷ It had authority to hinder the burning of oysters for lime and

(112) Date 1693, Town Council Book No. 1, 5; also 1724, Town Council Book No. 2, 63.

(113) The control over inhabitation had first vested in the town meeting as a whole. In 1640 it was conferred upon the five disposers with some limitations. (Prov. Town Papers No. 02.) It then reverted to the town meeting and was exercised by it through its administrative officer, the town deputy. (1661, *Ibid*, No. 0121.) Then falling within the duties of the assistant such power was conferred upon the town council in 1681. Town Meeting Records No. 3, 58.

(114) R. I. Col. Rec. III, 117; also Records of Town Meeting No. 3, pp. 58 & 153. Will Book No. 1, 32, and Prov. Town Papers No. 0357.

(115) This was one of those summary local ordinances that were enacted about the time when foreign immigration began to cause anxiety in Providence. Law of 1727; Pub. Laws 1745, 102. See in this connection the franchise law of 1724, Page 29.

(116) Law of 1719; Pub. Laws 1745, 81.

(117) Law of 1721; Pub. Laws 1745, 83.

to make ordinances for the preservation of the oyster fishery.¹¹⁸ It could "bind out" poor children who were likely to become a charge on the town.¹¹⁹ It had charge of the estates of weak-minded persons who might become an expense to the town.¹²⁰ It cared for those entitled to pensions.¹²¹ The settlement act of 1765 authorized it to take action in removing the indigent of other towns to their proper places of abode.¹²² In times of distress the town council superintended the enforcement of sumptuary laws.¹²³ By a law of 1707 it was required to ascertain and "set up" monthly the "middle price of wheat".¹²⁴ In 1763 the assize of bread became one of its duties.¹²⁵

In a similar manner the execution of all laws relating to the estates of deceased persons ultimately fell within the scope of the town council powers. It thus had the appointment of administrators,¹²⁶ care of accounts required of executors,¹²⁷ supervision of trustees of estates left to charitable uses,¹²⁸ appointment of guardians,¹²⁹ and the care of the property of intestates who had no known heirs.¹³⁰ A unique office was that of making wills for intestates who left heirs and perhaps, also,

(118) Law of 1729, (Town Council Records No. 2, 72,) confirmed by statute of 1734, Pub. Laws 1745, 184.

(119) Ordinance of 1695, (Town Council Records No. 1, 19,) confirmed by statute of 1741. (Pub. Laws 1745, 236.) Subsequently this duty devolved upon the overseer of the poor. Law of 1753; Pub. Laws 1767, 197 & 232.

(120) Law of 1742; Pub. Laws 1745, 249.

(121) Law of 1718; Pub. Laws 1745, 74.

(122) When a workhouse was to be established and the regulations governing it had been approved by the town meeting, the town council was vested with the power to change such regulations as it saw fit and to commit to it vagrants and those who had no legal local settlement. Pub. Laws 1798, 362.

(123) Subsequently this duty was shared by the magistrates' court. Prov. Town Papers No. 0888, to No. 0899, date 1777.

(124) Pub. Laws, 1719, 59. The clerk of the market was to enforce the provisions of the monthly price ordinance. An annual fair was authorized by the town and a clerk of the market first chosen in 1696. Records of Town Meeting No. 1, 19.

(125) Pub. Laws, 1767, 23.

(126) Law of 1678; R. I. Col. Rec. III, 14.

(127) Law of 1700; *Ibid.*, 423.

(128) Law of 1722; Pub. Laws of 1745, 87.

(129) Ordinance 1694, (Town Council Records No. 1, 11,) confirmed by statute 1742, Pub. Laws 1745, 249.

(130) Pub. Laws, 1798, 310.

that of changing wills.¹³¹ The first law relating to this subject, that of 1647, however, was so drawn that the town council had no authority to act in matters of wills unless requested to do so by the heirs and also unless the next of kin as the natural administrator had refused to act, but a very real difficulty in the law was the fact that it provided no recompense for the administrator or town council. Thus despite the evident intent of the law the strict construction of it—and Providence men were strict interpreters of the letter of every law—left the town council without authoritative cognizance of intestate matters until the revision of the statutes in 1666. In that revision the defects were cured; the claims of the administrator, unless he was next of kin and therefore the principal lawful heir, and those of the town council preceded the claims of other creditors and the council was given definite authority to act.¹³² In some instances, however, the wills made by the town council were not observed¹³³ and for this and other reasons, not now quite clear, the records show few cases in which this peculiar function was exercised.¹³⁴

In 1719 the council's authority "to appoint and settle all watches in time of peace" was confirmed by statute.¹³⁵

When in 1715 the beginnings of commerce emphasized the necessity of easy transportation, the town council was authorized to superintend the layout of such highways as the Proprietors neglected to provide.¹³⁶ The law, however, was confirmatory only, as the council had already performed that duty as early as 1706.¹³⁷ It had oversight of the work of the surveyors of highways. It divided the town into districts and proportioned the number of inhabitants to work under each sur-

(131) R. I. Col. Rec. I, 189. Ibid II, 245.

(132) There seemed also to be a time limit within which the town council must act in the making of a will, otherwise the management of the estate fell into the hands of the general assembly. See the case of Resolved Waterman, died 1670, and the petition of the town council to the general assembly in 1680. Will Book No. 1, 8.

(133) Prov. Town Papers No. 0238.

(134) Prov. Town Papers Nos. 0245, 0249 & 0254.

(135) Pub. Laws 1745, 80.

(136) Law of 1715; (Pub. Laws 1719, 73) and law of 1725; Pub. Laws 1730, 136.

(137) Record of Town Council No. 1, 51.

veyor.¹³⁸ The surveyors accounted to it for all fines collected by them from those who failed to perform their allotted share of highway work.¹³⁹

The town council had some powers as a board of health. The initiative in the inspection of suspected persons or vessels devolved upon the assistant or justice of peace, but the actual care of those suspected of having been exposed to, or suffering from, contagious diseases was among its duties.¹⁴⁰ When, in the interest of local health, it became necessary to fill in or drain certain low lands the town council was vested with authority to carry out the work.¹⁴¹

It had at first authority to fix the fees of its officers.¹⁴² It made lists of those capable of serving on the juries. Beside these manifold duties it had, or assumed to have, and exercised, plenary authority to act in many cases, which, either because of their lack of importance or because of the infrequent regular assemblages of the freemen in the latter years of this period, could not readily be brought before the town meeting. For the better performance of its various functions the town council kept a separate account of its fiscal transactions and during many of the earlier years at least had a treasurer of its own.¹⁴³

Many of the powers which the town council acquired during the colonial period were vested in it not by local ordinances of the town meeting but by colonial statute. This is especially true of its more important powers, such as those relating to probate, license, police and fire watch and highway matters. But some of these statutes were merely declaratory and only set in legal phrase the powers which the council had previously

(138) Pub. Laws 1752, 43.

(139) Law of 1745; Pub. Laws, 1752, 5; also Pub. Laws, 1798, 387.

(140) Law of 1743; Pub. Laws 1745, 276. By law of 1711 the justice of peace had had charge of contagious diseases. Pub. Laws 1730, 66.

(141) Pub. Laws, 1798, 370.

(142) R. I. Col. Rec. I, 155. In 1666 such fees were established by colonial statute. Pub. Laws 1730, 11.

(143) Records of Town Meeting No. 1, 4, date 1693; also Records of Town Meeting No. 2, 10, date 1717. The receipts of the town council were the license fees, fines and penalties in connection with license

exercised with the approval of the town. The town council was elected annually, its number was small and responsibility was easily fixed and its members seem to have been uniformly men of the highest ability. Thus what might have been, under different social and political conditions, an administrative organization capable, by virtue of its statutory powers, of a wide degree of independence, of a disregard of local sentiments and of minimizing local autonomy, proved in practice to be quite the reverse. Indeed during the whole of this period the town council referred to the town meeting many matters over which it had ample statutory authority.

By the development of the council as an administrative organization and by the assumption by the state of complete control of judicial matters, both the functions and powers of the town meeting were greatly diminished. It ceased to take into consideration all matters of common concern: it met less and less frequently, seldom more than four times in a year, and it became a body of freemen assembled largely for electoral and legislative purposes, having, however, especial control over financial matters.

If the somewhat inexact, but still helpful, distinction be made between the governmental and the corporate powers of the town¹⁴⁴, it will be seen that while the town council powers were developing along lines of the former the town meeting powers were developing along lines of the latter.

This increase of corporate and governmental powers was the natural attendant of the increasing commerce and industry of the town and state. The beginning of the eighteenth

laws and fees of the probate court.

(144) For explanations of this distinction see *Municipal Home Rule* and also *Comparative Administrative Law* by Goodnow. Governmental powers are those relating to the maintenance of peace, health and safety. In such matters the town acts as an agent for the sovereign state and as such cannot be called into the court for negligence. Corporate powers are those pertaining solely to the geographical locality such as the maintenance of public works, local taxation and other duties which a town performs by virtue of its legal personality. In the performance of such acts the town usually enters into contractual or other legal relations with private individuals and becomes amenable to the courts in actions for tort.

century was a period marked by the issue of paper money and thereby the colony was for many years freed from financial dependence on the towns. By a distribution of interest, received from loans of paper money, among the towns and among the people in the form of bounties, something like state paternalism developed. Because of these changes there began also a marked change in the relative importance of local and colonial government.¹⁴⁵ Thus, although the town meeting would seem to have been quite competent to act authoritatively in the premises, a colonial law of 1729 provided that no vote should be "passed in town meeting concerning money in the treasury, disposing of land or making a rate" unless the subject of such vote had been mentioned in the warrant.¹⁴⁶ In 1748 the town was authorized "to make such laws as may seem fit for raising money to defray the expenses of the town", although the town meeting had been exercising that right since the first days of the settlement.¹⁴⁷ In 1754, despite the liberal provisions of the law just mentioned, the town meeting was granted authority to lay a tax for a fire engine, in 1764 a special tax for night watch, in 1773 a tax "for the future" for repairing highways and in 1779 to borrow money for bread corn.¹⁴⁸ Toward the close of the town meeting era, in the second decade of the present century, the differentiation of function between the town council and the town meeting was almost completely accomplished. At about the same time the town meeting failed to adequately exercise its fiscal and corporate powers and was therefore naturally succeeded by a city form of local government.

OTHER TOWN OFFICIALS.

The earliest records of town activity mention the town treasurer and town clerk. The treasurer was to keep the town

(145) Read in this connection Page 122.

(146) R. I. Col. Rec. IV, 425. This period abounds in legislation indicating the fear of foreign immigrants and their influence on local government. See Note 115.

(147) A. & R. Feb. Sess., 5.

(148) R. I. Col. Rec. V, 401, & VI, 413. A. & R. Aug. Sess. 1773, 32, & Feb. Sess. 1779, 4.

stock and expend it "as the town shall appoint".¹⁴⁹ His duties during the first century were not burdensome, but they had a legal aspect which made his office one of importance. He was not only the custodian of the income from most taxes, but was made responsible for their collection and was vested with authority to sue delinquent collectors. He had to collect the fines imposed by local ordinance upon those who refused to serve in the offices to which they had been elected. As late as 1771 the treasurer was himself finable if he neglected to enforce the penalty to which a negligent surveyor of the highways was liable.¹⁵⁰ He represented the town in cases of corporate liability. When judgment had been secured against the town he, as town treasurer, may have been liable to arrest, but this fact is not certain. Liability for the town's obligations, however, did not attach to his private property.¹⁵¹ This intermixture of personal and official liability was illustrated in some of the treasurer's reports, the final entries of which contained the sentence "due from the town to the treasurer".¹⁵²

The duties of the town clerk, as clerk of the town meeting and town council, were altogether the most laborious and remunerative of those of any public officer. As long as the town meeting continued to be a court of appeal he was *ex-officio* clerk of that court. He was clerk of the town court of trials and, as clerk of the town council, was clerk of the court of probate. Births, marriages, deaths,¹⁵³ deeds, wills, inventories of estates, papers of administration, licenses, certificates

(149) First Book Town of Providence, 2. At first the treasurer was elected for one month only, but later for a year.

(150) Pub. Laws 1772, 40.

(151) Pub. Laws, 1705, 26. The provision of the law of 1677 here referred to may have been due to the difficulty experienced by the colony in collecting the taxes laid upon the towns at a time when they were suffering from the Indian wars. But see also Pub. Laws, 1719, 29, where the same law is quoted, but no mention is made of the right to arrest the treasurer. A later law provided that in such cases the town treasurer could levy a special rate to satisfy a judgment without recourse to the town meeting. (Pub. Laws, 1798, 331.) If under the law of 1677 he chose to pay the debt of the town from his private funds rather than suffer personal arrest, he could reimburse himself by a special tax.

(152) Records of Town Meetings No. 2, 26.

(153) Local law June, 1655. Second Book Town of Prov., 102. State Statute 1698. R. I. Col. Rec. III, 362.

of votes and elections and nearly every other legal town document passed through his hands for record, and for each he received a small fee.

The constable was both a civil and a criminal officer. His office, like that of the town sergeant, was not sought after, and during some of the early years seems to have been a compulsory duty exacted of the freemen in rotation.¹⁵⁴ The town sergeant had duties somewhat similar to those of the constable. Both served civil writs; both made arrests; both committed disorderly persons to the bridewell by order of the local court.¹⁵⁵ But of the two the town sergeant's duties were looked upon as of somewhat higher order than those of the constable. Most of the official papers issued by the general assembly were served by him. The constable was more distinctly the police officer and official of the local courts, while the sergeant was the official of the town meeting. His chief duty, in the later days, was to warn the townsmen to assemble in town meeting and to act as the legal arm of the moderator.

THE OVERSEER OF THE POOR.

The duties of most of the local officers are indicated by their names and many of them were of comparatively little importance; but the overseers of the poor were the official heads of a department which in Providence from the very earliest days

(154) See Page 91. The pay of the sergeant seems to have consisted of commissions at first. Later he had one shilling from each freeman. (Records of Town Meeting No. 3, 9, date 1678.) In 1693 "the town having met now three days endeavoring to affect and accomplish the settling of the said offices (constables and sergeants) but those who are chosen still refusing to serve, the town are constrained to cease further choice and leave the matter to issue as it may". (Records of Town Meeting No. 1, 5.) The fines of those who refused to serve were added to the salary in 1694. (Records of Town Meeting No. 1, 9.) But there were no means of collecting the salary of the sergeant "excepting the freemen paid voluntarily" and in 1700 there was a fixed salary connected with the office of £4 annually to be paid out of a general tax "to be raised and levied equal and like upon each freeman in our town". Seven sergeants had been chosen in that year before one could be found to serve. (Records of Town Meeting No. 1, 41.) But see, also, Providence Town Papers No. 0343, date 1681, when the town sergeant seems to have had a salary. Whether that salary was the 1s. from each freeman or a fixed sum per annum is not quite clear.

(155) Pub. Laws 1798, 364.

of the settlement was the cause of constant, if not always disinterested, public solicitude.¹⁵⁶ A law of 1647 had directed that each town should "provide carefully for the relief of the poor, maintain the impotent and employ the able" and appoint overseers of the poor for that purpose.¹⁵⁷ The support of the poor taxed the resources of the town to their utmost.¹⁵⁸ No distinction was made between the poor, the weak minded and the shiftless. The employment of "the able" was accomplished by binding out the young as apprentices until they became of age, and those of age to a term of one year's service. When in 1796 the workhouse was provided for, the same lack of distinction existed between the various classes supported by the town's bounty. The workhouse was to be at once a lodging house for the infirm poor, a place of employment for those out of work and a bridewell for hard labor for the vagrant and petty criminal.¹⁵⁹ Poor relief was the one item of public expenditure to which many fines and forfeitures were by law appropriated.¹⁶⁰ We have already noticed the duties of the town council in connection with the poor department. Until far into the eighteenth century, however, the town meeting gave its attention to the more urgent cases of poverty,¹⁶¹ and to the end of the town government it had not delegated entire control of the department to the overseers, but before the Revolutionary period most of such matters were practically left to the discretion of the latter.

THE ADMINISTRATION OF THE HIGHWAY SYSTEM.

During the first years of the settlement the establishment of highways was left to individual owners of land and to the

(156) See Page 121, for expenditures of the poor department.

(157) Code 1647, 45; Staples' Ed.

(158) Providence Town Papers No. 168.

(159) Pub. Laws 1798, 362.

(160) A horse or cart, etc., which might have been the cause of a death by accident was forfeited to the use of the poor, so also of fines for swearing, illegal sales of liquor and part of the fine for failure to comply with the fire ordinances. Pub. Laws 1745, pp. 119, 121; Pub. Laws 1767, 117.

(161) Town Meeting Records No. 1, pp. 53 & 61.

Proprietors, but the town meeting not infrequently authorized the layout of roadways. The severance of the interests of the Proprietors from those of the town as a whole brought forward more distinctly than before the question of responsibility for the layout and maintenance of public streets. Some passageways extended through private property and, although kept open under an early ordinance that access to "men's lands" was not to be obstructed, they were a frequent source of annoyance.¹⁶² During the first few years, following the somewhat loose notions as to the civil rights of non-residents, the right of land owners to compensation for damages for land taken for public purposes was not always readily recognized,¹⁶³ but such injustice ceased as early as 1660 and probably earlier. Perhaps the legal aspect of such cases led to the delegation of the layout of highways to the town deputies and subsequently to the assistants and town council, and also accounts for the fact that a justice of peace was associated with the juries or commissions which, under later laws, had charge of such matters. When, as in 1738, an especially important question of widening and extending certain streets or when, as in 1761, such an innovation as street paving was under consideration, special committees were appointed by the town meeting or town council to supervise the improvements. But in general the way wardens or surveyors of highways directed the maintenance of the highways in the town from the earliest years of the settlement.¹⁶⁴ The work was performed by the citizens or their paid substitutes.

A provision of 1649 directed each man "to mend the highway before his houselot or lots".¹⁶⁵ This plan of service in proportion to the front foot of land was soon superseded by a demand of one day's work in the year from those who had a team and two days' work from those who had not; i. e., roughly in

(162) Prov. Town Papers No. 0185 & No. 0272. Some of such private ways running through the original Proprietors' lands are still in existence.

(163) See Page 5. Also Prov. Town Papers Nos. 0135 & 0179, dates 1663 & 1670.

(164) Prov. Town Papers No. 011, date 1648.

(165) Second Book Town of Providence, 134.

proportion to property.¹⁶⁶ "Great neglect in mending and repairing highways" led to a third enactment requiring every "howeskeeper" to work three days in the year and imposing a fine of 2s. 6d. per day for refusal unless, to quote the law, they "can excuse themselves justly either by sickness or their oxen cannot be found".¹⁶⁷ The mortality of the following spring was not higher than usual, but the roads suffered severely through the almost universal "sickness" of the "howeskeepers", and all the oxen imbued with the shirking disposition of their masters seem to have taken to the woods. The excuse of sickness and absent oxen was repealed during the following year, and delinquents were required to make up the time so lost. Little change was made in the method of highway maintenance and improvement until the commercial needs of the growing community called for improvements too great to be accomplished through the usual local channels. With the opening of the eighteenth century many roads and bridges between town and town were built and maintained by the colony.¹⁶⁸ The cost of such improvements was at one time met by a duty of three pounds on each negro imported into the colony according to the law of 1708.¹⁶⁹ The streets of Newport were partly paved and "some great bridges on the main"¹⁷⁰ had been maintained by these duties.¹⁷¹ When in 1732, by order of the king, the duty on negroes was abolished¹⁷² the lottery was introduced to complete such work.¹⁷³ With the beginnings of commerce and the extension of the highways and streets there was occasional

(166) Third Book Town of Providence, 15, date 1664.

(167) Date 1666, *Ibid*, 29.

(168) *Viz*: the road to Plainfield 1711 (*R. I. Col. Rec. IV, 152*), and others. *R. I. Col. Rec. passim* 1735, 1736 & 1742.

(169) *R. I. Col. Rec. IV, 34 & 133*.

(170) Probably referring to Weybosset bridge in Providence, as it seems to have been rebuilt about this time.

(171) *R. I. Col. Rec. IV, 424*, date 1729.

(172) *Ibid*, 471.

(173) The lottery, it may be said in passing, was introduced into Rhode Island and carried on at first as a private enterprise but was prohibited in 1733. (*Pub. Laws, 1745, 170*.) But it was legalized again Nov. 28, 1744, as a means of rebuilding Weybosset bridge and became a source of revenue for almost every conceivable public purpose, such as church enterprises, libraries, roads, bridges and the Providence market house.

evidence of a renewal of the controversies between the town and the Proprietors as to their respective public duties. It had been one of the earliest provisions of the town meeting that the Proprietors should "lay out convenient highways from town to town and to market and mill", and this ordinance was reinforced by a colonial law of 1715 which directed them to take action within three months. If they failed to comply, the town council was authorized to appoint twelve discreet persons to lay out the necessary roadways and to take the land required at their own estimate of its value. The expenses for a "jury of twelve persons put the" "town to excessive and needless charge".¹⁷⁴ An enactment of 1725, therefore, provided for the appointment of three indifferent men by the town council" to act with one justice of peace and the constable or sergeant to lay out highways.¹⁷⁵ But progress was slow. Heavy penalties failed to induce the citizens to perform the necessary work on the roads, and in 1735 the town meeting lamented in language more forcible than grammatical that "there is few people that has any regard to doing their duty in mending His Majesty's highways in this town".¹⁷⁶ Gates and bars intersected some of the main streets until after the middle of the century. Some radical changes were made by a committee appointed in 1738 with liberal powers.¹⁷⁷ Seven streets were approved at one sitting of the committee, and the size of those ordered, by their contrast to the narrow gangways which the Proprietors had laid out, marks the beginning of the new era.¹⁷⁸ Thirteen years of agitation preceded the opening of the present Benefit street,¹⁷⁹ and the last item of £300 damages was scarcely paid

(174) Pub. Laws 1719, 73. The jury consisted of twelve and sometimes more. Records of Town Meeting No. 3, 165 & 170.

(175) In the event of their failure to agree with the owners the town council set a price on the land taken. Those aggrieved at such decisions were referred to a jury. If the jury did not change the layout, the plaintiff paid all charges. If a change was made, the town paid the charges. Pub. Laws 1730, 137.

(176) Town Meeting Records, Aug. 11, 1735.

(177) Town Council Records, Sept. 23.

(178) The narrow gangways between the town street and the water were the Proprietors' private property and not under the jurisdiction of the town.

(179) Town Meeting Records, Oct. 7, 1746, & Town Council Records, July 19, 1758.

when, in 1761, the general assembly granted a lottery of £6,000 to pave the principal streets of the town.¹⁸⁰ Two years later another lottery was granted for building what is now Westminster Street.¹⁸¹ During the Revolutionary period the proceeds of lotteries proved inadequate for such purposes. At the June town meeting of 1780 it was voted to repair the highways by taxes, but as the town treasury was nearly bankrupt the vote was subsequently rescinded.¹⁸² In 1782 the town first issued its notes to pay for street paving.¹⁸³ The facility which such notes offered led to an extensive use of them during the next few years. In 1788 further street paving was temporarily abandoned¹⁸⁴ because on August 30th the town was "almost £2,000 real lawful silver money in debt and the interest was 400 silver dollars" a year.¹⁸⁵

From the earliest days bridges were the subjects of earnest controversy between the towns and therefore were much neglected. The town meeting at times postponed consideration of bridge improvements by appointing a committee to see what would be voluntarily contributed "towards so worthy an object".¹⁸⁶ An offer of "meadow" land was made to such as would repair and maintain Weybosset bridge in 1665 and '66. Only Williams had sufficient public spirit to undertake the task and he was granted the right to take toll from strangers.¹⁸⁷ The toll system was soon abandoned and does not seem to have been introduced again during the colonial period. Bridges

(180) R. I. Col. Rec. VI, 269.

(181) Until that date the street was scarcely more than a bridle path toward Connecticut.

(182) In 1781 (Town Meeting Records May 17 and Aug. 30) executions were issued against the town treasurer, the town being unable to meet its obligations. See also Prov. Town Papers Nos. 2437 and 2490.

(183) Town Meeting Records Mar. 23, 1782.

(184) Ibid, Sept. 1, 1788.

(185) Prov. Town Papers No. 4950.

(186) Third Book Town of Providence, 17, date 1665.

(187) Letters, 324. The agreement between him and the town seems to have been made in February, 1668, (Third Book Town of Providence, 50.) although Williams had requested that the agreement might apply not only to himself but to his heirs, the thrifty freemen three years later, when perhaps the bridge had been put in good order, deprived him of his rights of toll. Ibid, 101.

were at times maintained by the funds of the town council¹⁸⁸ or the town treasury, but more usually by compulsory service of the freemen under the direction of the surveyor of highways.¹⁸⁹ But the readiness of the citizens to perform their public duties was not more marked in this department than in others, if we may credit the records of the town meeting which directed the justices of peace to adopt the method of summary impressment according to the 22nd of Henry VIII, cap. 5 in order to repair Weybosset bridge in 1719.¹⁹⁰ Whether the statute was enforced we do not know; colonial contributions and the lottery soon rendered further resort to it unnecessary.¹⁹¹

(188) Records of Town Meeting No. 2, 10.

(189) Third Book Town of Providence, 012, date 1662.

(190) January 6, 1719.

(191) November 28, 1744, also A. & R., February, 1749, and February, 1763.

CHAPTER III.

THE FINANCES BEFORE 1790.

SYNOPSIS. Division of the subject.—Expenditures before 1714.—Local taxation until 1684.—Taxation in the form of service.—No public service without the franchise.—Semi-compulsory service fails.—Taxation in the form of money.—The machinery of property taxation.—The objects of taxation and methods of valuation.—Theories of taxation.—Taxes at first voluntary and looked upon as a payment for services rendered.—The fee system of payment for services almost universal.—Colonial taxation until 1714.—The source of colonial power of taxation.—Distinction between the right to levy taxes and the power to enforce the levy.—The relation between the colony and town in matters of taxation involved questions of local autonomy.—Local administration of colonial taxes complete under the parliamentary charter and under the royal charter.—Difficulty of collecting taxes.—Sedition law of 1672.—The general assembly defined its supreme tax powers, 1678-79.—Colonial laws of valuation until 1714.—Attempts to tax all kinds of property failed in 1673 and 1695.—The law of 1704 providing for regularly elected assessors.—Special tax laws relating to tradesmen and merchants.—Exemptions.

Finances 1714-1790.—Expenditures.—The effect of paper money issues upon colonial taxation and colonial supremacy.—Taxes on merchants and peddlers.—Administration of local and colonial laws of valuation.—Constitutional questions involved in the colonial valuations of 1761 and 1766.

In this chapter the subject of expenditure will be discussed before that of income for the reason that it admits of a much briefer treatment.

EXPENDITURES BEFORE 1712.

The amount of public expenditure was small for the first half century after the settlement of the town and at the outbreak of the Revolution it did not exceed \$1,000 annually.¹ A statistical analysis of the town's outgo therefore would have little

(1) Providence Town Papers No. 409. Date 1768. From 1752 to 1756 the payments averaged £1,000 old tenor annually,—equivalent to not over \$250. (Town Meeting Records July, 1756.) The following are figures of colony or state expenditures:—In 1700, \$1,800 annually; in 1735, \$4,300; in 1800, \$6,000. The year 1735 was a typical year of peace and the colony expenses were as follows:—Interest on land bank

comparative value even were it possible to get complete figures.

The objects of expenditure were not numerous, the most important being the care of the poor, and during the first sixty years a few shillings annually for "house rent", i. e., rent of rooms for town meetings, sergeants' wages, the public pound, bridges, highways and wolf bounty.² Public improvements were not extensive until after 1700. Commerce and trade were almost unknown in Providence for some years after that date. The first post route through the colony was provided for in 1699.³ Until about that time the localities bore the whole cost of roads and bridges, the state beginning to assume an important part of such expenditures in 1711.⁴ The appropriation which the legislature then made may have been, in part at least, a war measure intended to aid in the transportation of troops and supplies. Public service was almost wholly paid for by fees.⁵

The methods of expenditure involved the development of no important principles of administration, for the small sums raised by taxation were usually appropriated to some specific purpose by the ordinance assessing any particular tax and the town meeting jealously insisted on directing all important outlays. Among the first duties of an auditing committee was the estimate of the town's obligation previous to the assessment of a tax. The temporary debts which the town incurred were thus paid from time to time.

The treasurer was the usual custodian of the "public stock" and payments were made by him on the order of the town

mortgages refunded to towns, \$700; bounties on hemp, flax, whale oil, whalebones and codfish, \$675; miscellaneous, including all salaries and commissions, \$860; Block Island pier, \$800; bridge in Newport, \$40; furniture for colony house, \$25; cannon for the fort, \$220; paper money burned, \$750, and jail in Providence, \$210. The state expenditures in 1800 were about as follows:—salary and fees of the governor and deputy-governor, \$975; attorney general's fees, \$300; five justices of supreme court, \$1,900; general treasurer's salary, printing and stationery, \$250; miscellaneous items, \$1,375.

(2) Records of Town Meeting No. 3, 42.

(3) R. I. Col. Rec. III, 384.

(4) See Note 97.

(5) See Chapter IV, Note 28.

meeting, the town council or other constituted authority. Auditors were appointed at various times but the confusion of powers attending the Indian War of 1675-76 was coincident with, if not the cause of, the earliest attempt to establish a permanent auditing committee. In June, 1680, the town treasurer was directed to pay out no money except on the order of "the audit or the major part thereof". Within a month the freemen observed that the order did "too much abridge the town of their power" and they voted that no money should be paid out except on the order of a town meeting of at least thirty free-holders. This restriction was repealed in July of the following year because of "inconveniences" and the town returned to the old method which left the details of the expenditure of an appropriation largely to the discretion of the town treasurer.⁶ A permanent audit dates from 1758.⁷

With this short review of expenditure we may turn to the subject of income and especially to that part of it which relates to taxation.

TAXATION.

The discussion of taxation necessarily concerns both the colony and the town; for although the colonial government was formed in 1647, the town of Providence continued to exercise a large degree of independence in matters of taxation until after 1680, at which time, as we have already noted, the local government reached a noteworthy point of development. Taxation from a strictly local point of view also seems to have reached its full development at about the same time, and the town began to observe colonial laws in such matters.

We shall, therefore, first discuss local taxation from 1636 to 1684.

The development of the state tax system alongside of the local tax system illustrated certain aspects of those forces which made for colonial supremacy on the one hand and local autonomy on the other. There was a contest between the political

(6) Records of Town Meeting No. 3, pp. 30, 33 & 41.

(7) Town Meeting Records Aug. 29, 1758.

forces of centralization and decentralization. A tentative settlement was reached with regard to certain administrative legal and constitutional phases about 1680, and colonial taxation began to be more efficiently exercised, but other important administrative details were not fully developed until nearly a century later. From 1714 until 1744 colonial taxation, owing to paper money issues, was not resorted to. When, toward the end of the colonial period, the economic condition of the colony had been revolutionized by its commerce, the laws of taxation ceased to have to do with home rule as illustrated in tax administration and concerned chiefly the definition of taxable wealth and methods of valuation.

The discussion of colonial taxation therefore divides itself into two main periods, one beginning in 1647 and ending in 1714 but having lines of cleavage in 1664 and 1680, and the other beginning in 1744 and ending 1790 when the colony became a part of the United States.

THE PRINCIPLES OF LOCAL TAXATION UNTIL 1684.

Taxes in Providence, as elsewhere in the early settlement, had a twofold character. They consisted of contributions of service and contributions of money. We shall treat first of the contributions of service.

TAXES IN THE FORM OF SERVICE.

In the earliest days of the settlement public service seems to have been demanded of the freemen in rotation. It consisted of watch duty, work on the roads, and service as constable, sergeant or in some other minor public office in which neither the honor nor the pay was commensurate to the duties required. In so far as such services conformed to the personal interest of the individual, taxation in the form of public service was to some degree efficient. In so far as such service was irksome and burdensome, taxation in the form of public service was to a large degree inefficient. Or to state it in another way, in so far as such a form of taxation was voluntary because

the gain of the individual was direct and obvious, it was successful; in so far as it assumed a compulsory character, because its advantage was neither direct nor obvious to the one contributing it, it was unsuccessful. Within the first class belonged watch duty, a form of military service, and to some extent road mending. Within the second class belonged many of the minor public offices, such as those of constable and sergeant.

Some of the men of Providence were earnest advocates of political liberalism, but the majority of them advocated such theories only as long as they did not necessitate the sacrifice of their economic aims. Hence, as we have seen, the first government was exclusive. This principle of exclusion, however, which confined the regulation of town affairs to the masters of families was antagonistic to effective public service. The founders were trying to project an automatic rule of a select few upon a community which, as a whole, had little sympathy with their aims and still less with their methods. Moreover they violated their professed theories of individual liberty in their attempt to impose service upon those who were not allowed to participate in town meetings. The revolutions of 1642-45 resulted. These were the first of a series of events that brought to the front questions of the relations between public duties and political rights. The "Quarter-rights Men" who were the leading spirits in these movements had expressly renounced the privileges of the franchise when they were granted a share in the ownership of the Purchasers' lands,⁸ and doubtless they had previously signed the agreement of obedience required of all except the first comers. Their chief aim, as we have seen, was economic and not political. Nevertheless when, sometime later, they, as property owners, were subjected to a tax in the form of public service, they seem to have claimed the right to be admitted to share in the government, and the validity of their claim was acknowledged. Williams says, "When the Purchasers called upon" the "twenty-five acre men to doe ser-

(8) See Page 19.

vice as well as themselves, to town and country ; they did so & thereby came to privilage of equal ordering of all town affairs",⁹ thus implying that the political right of the franchise accompanied as a matter of course the obligation to do public service.

Within the next few years the disorganized condition of local and colonial government permitted the rapid development of the excessive conservatism natural to the possession of property and in 1656 those who ten years earlier had seemingly claimed that the franchise and public duty were inseparable voted that "all inhabitants though not as yet accounted freemen in this town shall yet be liable to be chosen to do service in the town".¹⁰ Within a few months¹¹ this vote was followed by the significant order that "all those that enjoy land in the jurisdiction of this town are freemen", and as land was possessed by nearly all at this time such an order was equivalent to admitting all males of age to the franchise. These two orders were closely associated in point of time and there may have been a logical connection between them.¹² At this time the problem was somewhat similar to that of 1642-45 ; viz, how to get public service from those not sharing in the town privileges and it was but natural that the body politic should have sought to solve this similar problem in a similar way. If they did so, the second attempt to enforce service without representation failed, as had the first. One of the statutes apparently passed in 1666 summarizes the general custom prevailing at that date. "Every town" so runs the law "at their town meeting

(9) Williams to Hinckley June 18, 1678, J. C. Brown Mss. The date of the fact here mentioned by Williams is uncertain. We have already noticed that some of the Quarter-rights men were admitted as freemen many years after they were landholders. See Chapter I, Notes 48 and 82.

(10) Second Book Town of Providence, 90.

(11) Ibid, 72. Date, May, 1658.

(12) The discussion in the text refers to regular local services. Watching and scouting, common during all the early years, were war services. At this time the franchise was beginning to be associated with property in land. One form of public service at least, work on the roadways, had been required of all landholders as early as 1649. See also Second Book Town of Providence, 134. Also Page 83.

hath power to make such (inhabitants) freemen of their town as they judge may be meet and servicable to serve in the towns in town offices and all such persons shall have their votes for the choice of all officers in the town where they dwell".¹⁴ In Providence those deemed "meet and servicable" were the real estate owners, and there is reason to believe that no inhabitant except a freeholding freeman was compelled to perform official public service.¹⁵ Thus early was developed the close association of the franchise with public service and with the ownership of land.

The effort to maintain public service, which, because of the meagerness of the pay, was at least partly compulsory, led to heavy fines for the non-acceptance of office to which a freeman might be elected, especially in the case of such officers as the town sergeant, constables and rate makers who had to do with the levying and collection of taxes.¹⁶ The irksomeness of such duties in a community of such individualistic views can well be imagined. The law exempting them as well as other officers from serving two years in succession afforded but slight relief from the burdens of public office.¹⁷ The

(14) Pub. Laws, 1705, 19.

(15) The constable, sergeant, town clerk, and treasurer because of their personal liability in case of failure to perform their duty were necessarily men of property; i. e., land owners. One Stephen Arnold was excused from serving as constable in 1695 because he was not a freeman. (Records of Town Meeting No. 1, 14.) In 1718 one Curry, a non-freeman, chosen to the office of sergeant, though willing to take the obligation of the office, could not serve until a freeman had given bond for him. Records of Town Meeting No. 2, 14.

Probably the difficulty of getting men to accept public office had a tendency toward bringing about a wide extension of the franchise and that close approach to a democratic government maintained by all the people of which we have already spoken. Thus for instance a tax list of 1671 includes the names of 80 men and their sons. (Providence Town Papers No. 0203.) One of 1681 lists 88 men. (Ibid, No. 0331.) One of 1680 lists 95 men. (Ibid, No. 0310.) The population of Providence in 1675 has been generally estimated as 500. On the basis of no service without franchise those possessing the franchise and paying such a form of taxes must have included practically all males over twenty-one years of age. Remembering also that at this time only land and livestock was taxed the lists above would indicate that nearly all males of age were landholders and therefore also freemen.

(16) 20s. in each case. The fine for refusing to serve as colonial deputy was £3.

(17) Second Book Town of Providence, 124. A colonial law of

sergeantship was refused by nearly all on the slightest excuse.¹⁸

The practical failure of the attempt to enforce a system of semi-compulsory duties either by a gift of the franchise or by means of heavy fines soon became apparent and, in the words of the public statute, tended "to the ruin of government for want of execution of the laws".¹⁹ But the unwilling candidates and officers were well aware that public opinion would not censure them for dereliction in their duties and that the courts were not stringent in enforcing the fines and penalties imposed by town or colonial order.²¹ Laws and ordinances failed until the compulsory character of such services was partially avoided by providing fees or salaries commensurate with the duties imposed.

TAXES IN THE FORM OF MONEY.

The local fiscal machinery which had to do with the taxes paid in the form of money or products had a slow growth. Taxes were not assessed at regular times but were rather resorted to on extraordinary occasions to meet debts already incurred or to defray extra and special expenses.²² The town meeting assessed the first taxes, but until a colonial law of 1704,²³ which provided for the annual election of three assessors, rates were assessed at various times by nearly every important town officer,—the magistrate, the town council, the constable, the overseer of the poor and by especially appointed assessors.²⁴ A return or list of all of their taxable property seems to have

1665 exempted freemen from service as constable or sergeant more frequently than one year in every three. (R. I. Col. Rec. II, 119.) Later ratemakers, sergeants, constables, overseers of the poor and nearly every other local official was exempted from public service oftener than once in seven years. Pub. Laws, 1798, 332.

(18) See Chapter II, Note 154. (19) R. I. Col. Rec. II, 118.

(21) R. I. Col. Rec. III, 569.

(22) Sometimes following each other within a few days and again not for two or more years. Records of Town Meeting No. 3, 40.

(23) R. I. Col. Rec. III, 484. Also Records of Town Meeting No. 1, 54.

(24) Second Book Town of Providence, 119, 129, 138, 64 & 41. Also Records of Town Meeting No. 3, 54.

been required very early of all tax payers, but the first record of a specific ordinance to that effect bears date of 1667.²⁵ The rate makers were not assessors in the modern sense of the term. They merely apportioned the taxes upon the tax payers according to the lists handed in by the latter.

During the first years the payment of taxes was generally left to the taxpayers themselves.²⁶ Many freemen "brought in" their taxes voluntarily and collectors acted only in the case of delinquents. The collectors were usually the constable or sergeant and toward the close of this period the constable alone acted in that capacity.

The objects of taxation and methods of valuation were usually prescribed by the town meeting when it voted the tax.²⁷ Some of the first common charges were met by a tax on the livestock only. As late as the closing days of the fellowship of the masters of families this practice was at least partly in vogue.²⁸ In 1650 the town meeting order for a tax referred to estates²⁹ and subsequently the rates were levied on estates or on the inhabitants. The term "strength" appears earlier in other local and colonial records than in those of Providence. The Newport men incorporated into their first compact of government the clause "we do engage ourselves to bear equal charges answerable to our strength and estates in common".³⁰ The first general tax law of the colony, that of 1673, provided

(25) Providence Town Papers No. 0162. This provision for personal returns has been re-enacted in every local ordinance and in every colonial and state law. Toward the middle of the eighteenth century the system of personal returns seems to have been very generally adopted. From that time it was less and less observed until about the time of the adoption of the city charter it had become a practical nullity. A valuation list of June, 1757, in Providence Town Papers would indicate the remarkable fact that of 490 estates all but sixteen made returns.

(26) Records of Town Meeting No. 3, 16 & 22.

(27) There were, however, times when all the details of a tax except its amount were entrusted to an especially selected committee. Records of Town Meeting No. 3, 87.

(28) Second Book Town of Providence, 138.

(29) Ibid, 119 & 129.

(30) The words "strength and estate" first appeared in colonial records in an order for a special tax for a magazine or a powder-house in 1650. R. I. Col. Rec. I, 223.

that whenever a town levied a rate all rateable persons should make a true valuation of their strength and estate,³¹ because, as the preamble of the law asserted, "justice and equity" required that public charges should be borne by all in proportion to both of these forms of property.³² Providence, however, made no attempt to reach any but the crudest forms of personality and, as far as the now available records to the year 1690 show, taxable property was confined to real estate and livestock, and all animals under one year old were exempted.

The specific valuations which the town meeting adopted from time to time were low but they frequently varied.³³

As property increased in amount and variety the valuation and taxable character of different kinds of real estate and other goods became the subject of discussion in the town meeting. The losses incident to King Philip's war unsettled all former estimates. A committee appointed in 1679 to consider what lands were rateable interpreted its instructions broadly and reported "the suitablest prices which it is meet to be set on ye esteemed rateable estates of ye inhabitants, for to be a help & preparation to ye leviers." The assessors however were not "strictly tied up to the instructions" but had "liberty to vary therefrom" "as in their discretion" should "seem meet." The taxable estates according to the returns of the assessors then appointed included only the simpler forms of tangible property. Land was divided into three classes, "meadow", "planting" and "vacant". Animals under one year old were not listed but oxen and other cattle, horses, sheep and swine over one year old were valued according to age. Definite values were set on each specific form of property.³⁴

(31) R. I. Col. Rec. II, 510.

(32) An exact definition of the term "strength" is impossible. At first it may have referred to ability as determined by income or otherwise, but later it probably was used instead of the term personality and included all forms of property except land. An illustration of the vague use of terms occurs in an order of the general assembly in 1671, that a list of personality be taken in Westerly. Personal estate included "houses, household stuffs, goods, cattle, horse-kind or any other chattels whatsoever". R. I. Col. Rec. IV, 25, & II, 416.

(33) See Note 76.

(34) Records of Town Meeting No. 3, 15; date 1679. The follow-

We may scarcely speak of a law of exemptions during this period, the laws usually specifying the things taxed, all others being free from assessment, rather than taxing all property in general and exempting some in particular; but within the classes of the things taxed there was one, land, with regard to which there were some odd local ordinances, and, if we recall the bitter controversies between the Purchasers and the town over the ownership of the vacant lands, the sudden changes in laws taxing them seem significant. Soon after 1650 began the struggle between the Proprietors and townsmen in general for political supremacy. An ordinance of 1649 exempted from taxes³⁵ lands that lay common but the order had no practical importance as at that time the common lands were the property of the town, Proprietors and town being synonymous terms. As the Proprietors began to lay exclusive claim to the undivided lands, the question of taxing them became important. The first division of the outlying territory among the Proprietors was made in 1665. Within a few years immense tracts of uninhabited, untilled, unfenced and almost unmarked land had passed into their possession, not as Purchasers, but as individual holders. Such lands and the "rights" to share in the undivided remainder of them had at first been taxed. As late as 1679 a nominal valuation of 3s. per acre was in force.³⁶ In 1684, about the time when the controversy as to the ownership of the western lands seems to have been definitely settled in favor of the Purchasers and their political supremacy was complete, a committee reported as to what "land should be deemed rateable." It was recommended that "all meadows and orchards and other improved lands" that were "enclosed" should be taxed.³⁷ Thus it seems that the great land holders of the wilderness who had deprived the town as a whole of much of

ing are the prices which the committee recommended:—meadow land £4 per acre, improved planting land £3 per acre, vacant and unimproved land 3s. per acre, oxen £4 each, cattle and horses according to age from £1 to £3 each, swine and sheep 15s. and 4d. each respectively.

(35) Second Book Town of Providence, 129.

(36) All the now extant tax lists of about 1679-80 included taxes on "rights".

(37) Records of Town Meeting No. 3, 87.

its common property in land now had that land exempted from taxation. The exemption of such land was maintained in local assessments for nearly eighty years and so strong had the political power of the land owners become that in the colonial law of 1744 no provision was made for taxing unimproved land. In 1762 it was taxed only at one-third of its value.³⁸

The amount of taxes in the form of service or money imposed upon the people during these years was not large and in comparison with the important administrative, legal and theoretic questions with which such taxes were associated they seemed quite insignificant, but in view of the economic condition of a people, almost destitute of money media, they were relatively burdensome. The conciliatory shrewdness of Williams induced him to exaggerate the blessings of the liberal government conferred by the charter of 1644 when he wrote to Vane "Sir, we have not known what an excise means; we have almost forgotten what tithes are, yea, or taxes either to church or commonwealth".³⁹ There were times it is true when either because of a failure to levy taxes or a difficulty in collecting them the town treasurer could report that "the account which he giveth the town is that last year he received nothing as he is town treasurer & therefore can give the town no other account",⁴⁰ but such were exceptional cases.

Taxes were payable partly in peage, partly in "country pay" and to a small extent in money. Providence levied its taxes in provisions and conducted its business transactions by methods of barter long after the end of this period. The thrifty citizens were not over-careful of the quality of the goods which they delivered to the town in payment of their rates and some of those which were sent to the treasurer were "not merchantable".⁴¹

After 1684 there is no record of a local ordinance defining the scope of local taxation and it is probable that in this, as in other matters, the town began to conform to the provisions of

(38) See Page 127.

(39) Letters, 268. Date probably 1654.

(40) Records of Town Meeting No. 1, 4; date June 5, 1693.

(41) Third Book Town of Providence, 7; date 1663.

the colonial statutes which were passed within the next few years.

THE EARLY THEORIES OF TAXATION.

Turning now from the administrative side of taxation to the consideration of it as illustrating certain theories it appears that:

1st. Taxes during the earlier years were at least partially voluntary and not wholly compulsory contributions, and that the period, during which taxation was shifting from a voluntary to an obligatory basis, was approximately the period during which taxes were ceasing to be irregular and extraordinary, and were becoming regular and ordinary, sources of income.

2nd. As taxes ceased to be voluntary and became more and more compulsory there was a noticeable development of the theory that taxes are a payment for services rendered. This theory of a quid-pro-quo tax maintained in more or less completeness of form from the earliest days of the settlement to the end of the colonial era.

TAXES A VOLUNTARY PAYMENT.

That individualism which rendered all government difficult in Providence found its natural expression in matters of taxation. We have seen that the earliest government was voluntary. In the same way also taxes were a voluntary contribution on the part of the individual. Indeed many years after local government began to assume some appearance of orderliness and the rule of the majority in other matters had been generally acknowledged, taxes still maintained their voluntary character. Some insisted that the validity of a tax assessment depended upon the personal assent of each freeman. Many purposely remained away from those town meetings at which taxes were to be levied. "The non-appears and dissenters", says Williams, would "not pay, as being none of the town in this case".⁴²

(42) Letters, 395; date 1678.

There were others who declared that their conscience forbade them paying any rates,⁴³ and the Quakers opposed taxes for war purposes.⁴⁴ The patience of Williams and of those who with him advocated law and order was sorely tried but their frequent appeals to a more generous sentiment seemed to have little effect. In the midst of such diversity of opinion the town meetings frequently resorted to requests for contributions instead of assessing a tax for any public purpose.⁴⁵

TAXES A PAYMENT FOR SERVICES RENDERED.

Some of the essential notions involved in the practices of the law makers during the colonial period were based on the theory that taxes are a payment for services rendered. Just as no man was compelled to do public service who had no vote, so no man was taxed for an object the benefit of which he did not participate in.

A local ordinance, enacted in 1650, that "a rate be levied on the estates of men only excepting lands that lie common" has been construed to mean that women were sometimes exempted from taxation in Providence. Such a construction would have doubtless been true at an earlier date but it was not then nor subsequently true as a general statement of fact. During the time in question the old government by masters of families was

(43) See Chapter I, Note 33, regarding the Harris case of 1657. It is probable that the question of taxes was involved in this case. Harris seems to have been among those Pawtuxet men who refused to pay their taxes in 1655 and later, possibly because they professed allegiance to Massachusetts. The taxes were for some powder and shot. (R. I. Col. Rec. I, 346.) The attitude of the Quakers towards the tax question would have furnished ample material for such a book as Harris was capable of writing.

(44) The peaceful spirit of the Quakers received no special recognition from the law until 1730, when an "act for the relief of tender consciences from military duty" was passed. "Whereas", reads the preamble, "Quakers who hold the art of war and fighting to be * * contrary to Christian religion * *. Such persons have suffered great damages and excessive charges have accrued to them by having their goods distrained and publicly sold, contrary to that freedom and liberty of conscience", etc. (Pub. Laws, 1730, 217.) This law was repealed in 1736, (Ibid, 277.) and re-enacted in 1743. Pub. Laws, 1767, 248.

(45) Third Book Town of Providence, pp. 02 & 7.

beginning to yield to government by those who owned land regardless of their family association. At first taxes and service could only be demanded of the former and naturally, when the family was taxed as a unit through its master, the women were not taxed. As unmarried men possessing land began to share in local government they began also to contribute to the taxes. Coincident with this change the indirect taxing of women through their husbands or fathers had already begun to cease and men were taxed not as heads of families, but as property owners. As women began to own property individually they also were subject to taxes. The order of August, 1650, was probably simply a relic of a phraseology that remained intact as is frequently the case with legal phrases, but had ceased to have any practical meaning and, indeed, ceased to be operative. The original list of those taxed under this order still exists. In it are 47 names and four of them are widows. Of the tax paying freemen only six were assessed for a larger amount than one Widow Smith.⁴⁶

Some time subsequently it was enacted that non-freemen should not be taxed for sergeant's wages and "house rent" and the order naturally included women. When, therefore, in 1681, "the magistrates * * took upon them to make a rate and * * * rated such as by Town order they had not to do to rate some being not freemen, some widows" etc. they were promptly brought to account. It was voted by the town that "no person or persons whatsoever shall be rated for sergeant's wages or house rent that are not freemen of this town". The protest of one thrifty Widow Dexter, now become historical, made a month earlier⁴⁷ was doubtless the cause of the re-enactment of the above order. The arguments of Mrs. Dexter, that the sergeant had "neither power nor occasion" to warn her to town meeting as she had no vote and could not use "the house", were unanswerable, but they were not new. When she increased her demands, however, and desired to be free from

(46) Second Book Town of Providence, 129. Providence Town Papers No. 039, date Sept. 2, 1650.

(47) Providence Town Papers No. 0343.

all taxes on the ground that her "lands, meadows and orchards" lay common her request did not meet with approval. No tax list bearing date as late as 1700 is now extant that does not rate widows and estates of orphans.

Essentially the same thought of a quid-pro-quo tax was contained in the order that those who contributed to the repairs of Weybosset bridge should have liberty to meet and make orders concerning it.⁴⁸ The expenses of the surveys of the town's bounds were charged to all who had "right of commoning" in the town.⁴⁹ Omitting intermediate rates for specific purposes, two rates levied near the end of the colonial period illustrate the same theory. A tax for a fire engine was ordered in 1754 and the assessors were to rate "the housing and all other things * * which are liable to be destroyed by fire".⁵⁰ When, a few years later, a tax was levied to defray the expense of a night watch, it was assessed "upon the inhabitants of the compact part of the town as settled in ordering the tax for the last engine".⁵¹ In both cases taxes were to be paid only by those who received a service in return, because they had property that could be burned or stolen, and they were assessed in proportion to such property.⁵²

THE FEE SYSTEM.

The payment of public officials for their services by a system of fees is the natural corollary of the theory of a quid-pro-quo tax. No local officer, except overseers of the poor, sergeants, the town audit and occasionally members of the town council,

(48) Third Book Town of Providence, 31.

(49) Records of Town Meeting No. 3, 15.

(50) R. I. Col. Rec. V, 401.

(51) A. & R. Nov. Sess. 1764, 74. A law of 1770 authorized Providence and North Providence to tax certain owners of adjacent lands for maintaining Pawtucket bridge. Pub. Laws, 1772, 37.

(52) Newport and Portsmouth assessed and adjusted a tax for wolf bounty between the two towns, "proportionably to the cattle therein". (R. I. Col. Rec. I, 126.) In Providence a wolf bounty tax was assessed on all inhabitants. (Records of Town Meeting No. 3, 42.) On the other hand, while watch duty in Providence seems to have been compulsory service, Portsmouth in 1643 paid for its town watch out "of the treasury". R. I. Col. Rec. I, 78.

received a salary. The town treasurer, the tax assessors (at times however paid by the day) and the tax collectors received commissions on the amount of money involved in their transactions. The town clerk, members of the town council, constables and every other petty officer received a specific fee for each particular service performed.

THE RELATION OF COLONIAL TO LOCAL TAXATION, 1644-1714.

The relations of the colony to the town in tax matters arose in two ways;—

1st. Through the colonial tax levies and the administration of them.

From a legal point of view the development of the colonial tax system somewhat accurately illustrated the completeness of the sovereign taxing power of the central government. From an administrative point of view and especially in the methods of selection of officers of assessment and collection it illustrated certain phases of localism.

2nd. Through the general laws of taxation.

Such laws defined the kinds of property subject to taxes and the methods of valuation, and they became more comprehensive as the economic condition of the people advanced and property became more abundant and varied.

THE SOURCE OF COLONIAL TAX POWERS.

Neither the parliamentary charter of 1644 nor the royal charter of 1663 contains any reference to the subject of taxation.⁵³ So far as either of them conferred the right to levy taxes it was included in the general power of self government conferred upon the body-politic. But it is also to be noted that,

(53) The terms *amercement* and *mulct* appear in the charter, but the context would scarcely warrant the conclusion that they were synonymous with the taxes, although in local phrases they were not infrequently used in that sense, (R. I. Col. Rec. I, 125,) and probably they were so understood. A possible explanation of the absence of any specific reference to taxation in the charters may lie in the irregular and voluntary character of taxation and the unclear ideas on the subject both here and in England during the Stuart reign.

if the body-politic possessed the sovereign right to levy taxes, that right was never specifically conferred upon the colonial government by the people, nor on the other hand was the possession of such right by the government ever specifically denied. The central government therefore may be said to have acquired it by such practical exercise as the people more or less tacitly acquiesced in.

It has always been characteristic of Rhode Island government that the executive department should be subordinate to the legislative department. The legislature has therefore been both a legislative and an administrative body and the whole course of colonial and state administration has been correspondingly weak. It will promote a clearer understanding of the question of taxation and those phases of it which seemingly affected local autonomy, to remember the fact that theoretically the sovereignty of the central government in tax matters here spoken of was its sovereignty when acting as a legislative body and that its failure to erect an efficient independent tax machinery was its failure when acting as an administrative body. It could delegate its administrative functions to the localities and still retain its legislative powers undiminished. Its sovereign right of taxation as a legislative body was not legally curtailed because as an administrative body it delegated to the localities the whole administration of its tax system and therefore at times was almost powerless to enforce its tax levy. The legal existence of a right however is of little value unless it can be effectively exercised. This sovereign right and its scope will therefore be traced in the attitude of the people toward the tax orders of the colony. According as they were more or less strictly observed it may be said that the sovereign taxing power of the colony was more or less tacitly recognized. We shall discuss the years 1647-1664 separately from the years 1664-1714.

From the inception of the colonial government in 1647 the commissioners' court assumed the right of taxation, and the question which at once presented itself for solution related less to that fundamental right than to the character of the tax

machinery by which that right could be most efficiently exercised. Should the towns be treated as responsible corporate entities, and should the taxes be apportioned on them as such, leaving them to use their local machinery of assessment and collection; or should the colony erect an independent tax machinery and reach the tax payer directly without the recognition of the locality or the intermediation of the town government?

THE ADMINISTRATION OF COLONIAL TAXES BY LOCAL MACHINERY.

Existing local precedent had a lesson to teach on this subject. The tendency toward fullest local autonomy in fiscal matters had begun even before the establishment of a colonial government. In 1640 the two towns, Portsmouth and Newport, united to form a miniature state. In this state the central government levied the taxes only, leaving to the component towns all matters of assessment, collection and disbursement. At the end of the fiscal year the state's fiscal matters were settled by a balancing of debits and credits between the two towns.⁵⁴ The fiscal scheme of the colonial government of 1647 was seemingly modelled upon that of the two-town state formed in 1640. The extreme spirit of localism was not yet ready to yield to the central government the authority to receive and pay out all moneys due to and from the state. The "public treasurer" received only "such fines, forfeitures, amercements and taxes as fall upon such as are not within the liberties of the three towns specified in the charter and Warwick".⁵⁵ Thus in the first fundamental code of the colony a clear line of cleavage was drawn between the incorporated town and the non-incorporated outlying district and to the former was conceded the right to administer practically the whole of the colonial tax system. This law was followed in only two instances.

Within the three years following its enactment two taxes were levied by the legislature. One of them was in the nature

(54) R. I. Col. Rec. I, 105. (55) *Ibid*, 197.

of a gift to Roger Williams to repay him for his trouble in procuring the charter and was levied in 1647.⁵⁶ The share of each of the four towns was apportioned by the commissioners' court but the towns, through their town councils, were to collect the tax and pay it directly to Williams. The second tax was a levy for a magazine or a powder house and each town was to make provision for its own needs. In 1650 the legislature "ordered" the tax for Williams to be paid to him and a penalty was attached for delinquency. In 1651 Williams had not been recompensed by Providence and he seems never to have been fully paid. The magazine tax was to be assessed on the inhabitants of each town according to their strength and estate by the town councils. The sergeants were to give notice of the assessment and the tax was to be paid to the town treasurers. Nothing further is known of it.⁵⁷

In 1651 the colonial government was disrupted by the secession of the towns of Portsmouth and Newport under Coddington, and the reunion of the government in 1654 was followed by some clearer statements of tax powers. Among the earliest laws enacted by the commissioners' court, in May, 1655,—and the freemen from the whole colony seem to have been present,—was the following:—"that ye raisinge of Generall Taxes shall be ordered by ye General Court of Commissioners, as they shall see cause from time to time as to ye sumes, and how they shall be proportioned on each Towne; as alsoe who in each Towne shall have power to make ye rates, and who are to give forth warrants for ye gatheringe of them: as alsoe in case of any refusinge to pay, to order assistance to him or them that are authorized to give warrants, or to gather ye rates as need shall require".⁵⁸ This was the first specific law of the colony in matters of taxation. In the absence of objection to it, or repeal of it by the referendum, it had a degree of theoretical sovereignty and constitutionality which cannot now be questioned. It was comprehensive in its provisions and covered both the right to tax and the right to determine the methods of taxation.

The legislature at once levied a tax for colony prisons in

(56) *Ibid*, 152. (57) *Ibid*, 223. (58) *Ibid*, 306.

Newport and Warwick, and in conformity to the provisions of the law, appointed assessors in each town, but the spirit of localism was recognized in a clause allowing the towns to add to or change those appointed by the colony, provided "ye worke be not neglected". The work was neglected, however, and after three years' delay, during which fines of £10 each were imposed on the towns for negligence, the Newport town prison was adopted as a colony prison. The building of a prison in Warwick was abandoned and with it was abandoned for many years the attempt of the colony to appoint its own tax officials.

The next taxes, assessed in 1658 and 1659 to pay for powder and shot and the expenses of the colony agent in England, were apportioned on the towns and the assessment and collection of them were left to the towns.⁵⁹

After the Restoration in England it became necessary to procure a new charter, and various expedients were resorted to in order to raise the funds for the colonial agent, John Clarke, to whom the matter was entrusted. A voluntary contribution of £200, which was apportioned among the towns, was requested in 1661, but the hope of the legislature that it might thus "be raised with allacrity and cheerful freeness" was not realized. Only £40 seems to have been contributed, and two men were appointed in each town to see what "monies" they could "rayse".⁶⁰ A tax of £288 was levied in June of 1662, and the whole was paid by a few men in each town, they looking to the town for repayment. This method of securing the tax from a few able and well-disposed marks the extreme weakness of the state power of taxation. It was said to have been adopted in this instance because, being levied in early summer, "particular persons cannot pay the rate untill corne be ripe and merchantable, and cattle be fit to kill", and "therefore the persons commissioned in each town saw a necessity for the honor, safety and ease of the collony to engage for the present supply and to stay for the same untill the rate be gathered",⁶¹ but in October of 1663 the money had not all been raised, and, although pre-

(59) Ibid, 395 & 422. (60) Ibid, 443.

(61) Ibid, 482.

sumably the corn was ripe and the cattle fit to kill at this season of the year, another tax of £100 was apportioned upon the towns and payment was again volunteered by a few from each locality.

Thus at the close of the period of the parliamentary charter the administration of the assessment and collection of colonial taxes had become wholly a matter of local control, and, whether from these concessions to local autonomy or from other political or economic causes, the actual gathering of the rates assessed for colonial purposes had become impossible except by a process of indirection somewhat resembling a system of tax farming. If at its inception in 1647 the central government had tacitly assumed its right to impose taxes and in 1655 had openly avowed that right, it was now evident that in practice the state exercised its tax sovereignty by sufferance. Such was the logical outcome in a community wedded to political individualism and to the principle of the referendum.

THE ADMINISTRATION OF COLONIAL TAXES UNDER THE ROYAL CHARTER.

The government inaugurated in 1664 under the royal charter was, as we have already noticed, essentially different from that which had existed before. Under the parliamentary charter governmental efficiency was sacrificed to a spirit of localism. Under the royal charter both localism and centralization were sacrificed, as necessity demanded, to administrative efficiency. We have noticed how matters of purely local concern, such as the formation of the town council and the administration of justice, were entrusted largely to state officials or state appointees. On the contrary it will appear that in matters of colonial taxation the ultimate sovereignty of the central government was maintained, but the selection of administrative officials was wholly entrusted to the localities and for the sake of administrative efficiency centralization yielded to localism.

In the first year of the new government a tax of £600 was

levied, largely for the purpose of paying the colony's agent, John Clarke, for his services and expenses in securing the charter. Collections were slow. In 1666 an investigating committee found "very much of the aforesaid levy taken up, withheld or suspended upon other and latter accounts", and the assembly enacted that no debt or debts of the colony to any other person or persons should be offset against the taxes levied for Mr. Clarke's benefit. The custom here forbidden was the result of that localism which, in the two-town government of Newport and Portsmouth in 1640, had empowered the towns to make expenditures for the central government and to credit themselves with such outlays. The same notion had been voiced in the code of 1647 defining the duties of the general treasurer.⁶² Such a practice was greatly aided by the use of local tax machinery for state purposes. Assessors and collectors had become accustomed to deducting their charges from the tax. The towns themselves deducted charges borne by them in the colony's behalf from the sums paid to the colony treasurer, and finally, in the absence of a clear notion of the compulsory character of the tax, individuals deducted not only audited bills but sums due to them for services rendered the colony, from their individual assessment. Thus the tax claim of the sovereign state, though not denied, was offset by the claim of a seemingly equally sovereign individual. The committee being empowered to proceed and collect the tax of 1664 found themselves "obstructed in the premises soe as not to be in a capacity to discharge the trust reposed in them".⁶³ Another committee appointed in 1669, of which Clarke himself was a member, recommend that all outstanding accounts be audited and be allowed to be deducted from the taxes assessed for his account; but in 1671 the official records contain references to futile efforts to collect, and the executors of Clarke's estate in 1678 asked for the payment of sums still due. While in England, Clarke had been compelled to mortgage his home in Newport

(62) *Ibid*, 197 & R. I. Col. Rec. II, 511, where, in a law of 1673, the same thought is expressed.

(63) R. I. Col. Rec. II, 181. See also Williams' letter to Town of Warwick, 1666. R. I. Hist. Soc. Pub. VIII, 147.

in order to pay the colony's debts. The mortgage was ultimately discharged by the voluntary contributions of the colony officials. By a law of 1672 charges against the colony were no longer allowed to be offset against the sums levied on individuals or towns, but this law was repealed within a month, and in 1684 the general right to deduct any or all individual claims from taxes was limited to audited bills, and the practice seems to have continued during nearly the whole of this period.⁶⁴

In the method of selecting administrative officials great advance was made during this period. The selection of assessors and collectors of taxes within the incorporated towns was usually left to the towns themselves in the first instance, and the colony appointed such officials only as a last resort in case of delinquency. For the outlying or unincorporated districts the colony at first appointed assessors and collectors but toward the close of the century it began to grant to them the same privileges as to the incorporated districts. There were, however, cases when repeated negligence on part of the incorporated towns warranted a violation of that extreme local autonomy in tax matters which had been granted them and in such cases the colony appointed special officers to enforce its sovereign taxing powers. The tax of 1664, as we have noted, had not been paid by 1669. In 1671 a tax of £250 was levied and, as in 1655, the right was reserved to the towns and districts to proceed in the premises. The legislature, however, took the precaution of appointing special assessors and collectors for the outlying districts and for Providence and Warwick, but left to Newport and Portsmouth the direction of the tax levied on them. The special officers thus appointed were to act if the respective localities did not appoint assessors within three weeks. This discrimination against the two original towns, Providence and Warwick, was deeply resented. The April session of the general assembly in 1672 repealed the objectionable clause appointing colonial assessors and the two towns were "only left" to "make choyce" themselves.⁶⁵

The assembly seems to have made no subsequent attempt to

(64) R. I. Col. Rec. III, 165. (65) R. I. Col. Rec. II, 436.

appoint assessors at the time of levying a tax, and in but one instance did it use that method as a last resort. In May, 1690, a war tax was levied, but in September, "finding that Providence, Portsmouth, Warwick, Westerly, Kingston, Jamestown and Greenwich had not proportioned the rate and still neglected and refused to do so", the assembly appointed three men in each delinquent town to levy the rate. "But the assembly being concerned for the ancient privileges of every town" in the colony, declared that if they would "proceed according to former custom forthwith" it "would be accepted".⁶⁶ Otherwise the colonial appointees should act.

Meanwhile, however, the colony had tried other measures and expedients for enforcing its tax levies. A tax law of 1671 carried the responsibility for the assessment of the tax to extremes. If the towns and districts appointed assessors and they neglected to act, they and their estates became liable for the full amount of the tax. If, however, the towns failed to appoint and the appointees of the assembly neglected their duty of assessing the tax, their estates were likewise liable for the amount of the tax.⁶⁷ In 1679 the assembly passed a law imposing a fine of £10 upon towns that were delinquent in levying taxes and added that sum to the town's proportion of the tax. If they still failed to act, the law empowered the governor or deputy-governor and the assistants to appoint "five honest persons to levy and proportion the rates".⁶⁸ This law emphasized anew certain legal aspects of taxation under the royal charter. The colony under the parliamentary charter had subjected the delinquent towns to fines in one case only.⁶⁹ Now under the more centralized government it again subjected them to penalties for failure to assess a tax and thereby more clearly than before recognized the corporate towns as legal individuals and as parts of its own tax machinery. The passage

(66) R. I. Col. Rec. III, 275. (67) R. I. Col. Rec. II, 415.

(68) R. I. Col. Rec. III, 33.

(69) The fine imposed in 1655 was for non-payment of taxes. The law of 1679 related to failure to assess a tax, but, as will be recalled, the sense of corporate life was much more strongly emphasized by the towns under the first charter than under the second, and such penalties were as little regarded as were the other acts of the central government.

of this general law empowering the governor to appoint tax assessors also relieved the legislature of the necessity of repeated action in regard to delinquent towns, and very properly shifted the supervision of taxes from the legislative department to the administrative department, the governor and assistants. By a law of 1682 negligent tax assessors were made liable for the whole town tax, including the £10 fine and all costs of enforcing the penalty upon themselves.

Gradually also the method of collecting taxes became fixed. The varied custom of payment by the tax payer directly to the creditor of the colony or town or to the general treasurer, or to the town treasurer to be by him accounted for to the colonial government, or to an especially appointed committee, was abandoned, and in 1684 the constable, a locally elected official who with the sergeant had acted usually in case of delinquents only, became the regular tax collector to whom all payments were made.⁷⁰

A pending war with the Dutch in 1672 gave emphasis to those peculiar tenets of the people which, by a separation of church and state, had retarded education, blunted the sense of moral and social obligation so necessary to successful communal effort and threatened to ruin the government by opposition to taxes. The assembly therefore passed a Sedition Act in April. The preamble contained the following clauses:—"The assembly, being sensible of the great detriment the colony in generall, and well-minded persons in partickular doth sustain by reason of a covetous or factious and mallicious sperritt appeereinge in sundry towns and places in this collony: who oppose all or any rates, and thereby prevailinge, by their deluded adherants, in overpowering the more prudent and loyall partys in such town and place, to the frustration of the most necessary

(70) R. I. Col. Rec. III, 162. The constable was a locally elected official, but in his capacity as collector he was paid by a percentage of the tax and therefore by the state until 1704. See also Page 125. His duties as a preserver of the state's peace also were greater than his duties as preserver of local peace and were correspondingly more remunerative under the fee system then prevalent. He was also directly responsible to the colony for the taxes collectable by him. He had therefore in many ways a direct association with and responsibility to the central government. See also Page 65.

and needful ends for which such rates are levied ; whereby the collony is exposed to much discredit, and other detriments great and dangerous, even tendinge to ruin and subversion thereof in the issue, and in meanetime to the intollerable burden and oppression of the more tractable and rationall people, who readily comply with the collony's injunctions in paying the several rates imposed on them, which are yet rendered ineffectual as to the full discharge of the collony's engagements, by reason of non-comformance to and non-performance of the collony's orders in such cases by such refractory persons", etc.⁷¹ All who appeared "by word or act in opposition to rates and impositions" or "any acts or orders" of the assembly, and all who spoke against, moved to reject the same in public meetings, or otherwise by word or deed slighted them were declared guilty of high contempt and sedition. The penalty on conviction was thirty stripes or a year's imprisonment or a fine of £20. Something of a political revolution followed the passage of the act. Within a month a general election was held. Of thirty-two state officials only five were re-elected. At the session of the assembly held soon after the election this, and indeed every other, act of the April session was repealed. In November of the same year, "for the preventing great and eminent dangers of pretended debts, which by some mens subtilty and others simplicity, this colony may unjustly and undoubtedly incurr", it was "enacted that noe tax nor rate from henceforth shall be made, layd or levied on the inhabitants of the colony without the consent of the Deputies present pertaining to the whole collony". In the May session of 1678 this provision was abrogated and the major vote of any legally convened general assembly was declared sufficient for the levying of a tax, but, according to the assembly's interpretation of the "intent and meaning" of "the charter", it was also enacted that "noe rate, tax or mulct" should be laid or imposed upon the inhabitants without legal notice by warrant from the governor to the towns that such a "rate, tax or mulct" was to be

(71) R. I. Col. Rec. II, 438-9.

assessed.⁷² In about one year this law also was repealed as "prejudiciall to the carrying on and management of the publick affaires and weale of this collony". It was ordered "that it shall be lawful for the general assembly at any time being to assess and impose such rates, taxes and mulcts on the inhabitants of this collony as to them now, or at any time in the future shall appear necessary for the maintaining his Majesty's authority".⁷³ Nevertheless at times thereafter it was not unusual to notify the towns of the pendency of measures imposing a tax, and they were requested to send their deputies with instructions accordingly.⁷⁴

Thus coincident with the years 1679-1684 which were approximately a turning point in early Rhode Island history, the question of what part the localities were to play in the colonial tax system approached a final settlement. The state, while maintaining its supreme right to levy taxes, to appoint its own officials if necessary, to fine either them, the local officials or the towns themselves in case of neglect, had virtually conceded to the localities the right to administer the assessment and collection of colonial tax levies and in so doing it had come to recognize the town rather than the individual as the ultimate unit of taxation. This control of the state tax administration by the towns ultimately came to be regarded as an "ancient privilege".

METHODS OF VALUATION AS DETERMINED BY COLONIAL LAW UNTIL 1714.

As the corporate entity of the town in matters of taxation began to be more fully recognized and as questions relating to tax administration approached final solution, methods of valuation had already become important topics in the general subject of taxation. The economic development of the colony added emphasis to this topic. Our discussion therefore naturally shifts to it.

(72) R. I. Col. Rec. III, 6. (73) *Ibid*, 53. (74) *Ibid*, 162.

In the earlier years of the colony, when all property was comprised in the crude and tangible forms natural to an agricultural people and every citizen could know the wealth of his companion, self-assessment and self-valuation would be reasonably equitable and simple in operation. Until 1673 the colony left all matters of valuation to the localities. Indeed some of the localities at least acted independently of colonial law in such matters for some years afterwards; for, while the law then enacted required that all property should be taxed, we have seen that as late as 1684 Providence taxed only certain kinds of property.⁷⁵

When, under the second charter, the legislature began to apportion colonial taxes among the towns more frequently, the rough approximations to valuations were little better than guesses. Under such methods there was great inequality between the individual assessments in different towns, especially as in some of the southern towns intangible wealth, always difficult to assess, began to accumulate rapidly. In the year 1673 therefore the assembly "considering the great dissatisfaction and irregularity that hath been by making rates or raising a common stock for public charges" "and the necessity there is for public charges to be borne and the justice it should be done according to equity in estate and strength", passed the first general law of taxation. The law directed that all should be informed when a rate was to be made and should be required to make a true valuation of their estate and strength, "everything that is any estate to them to be valued, which they are not rated for to another place". Estates were to be valued according as they would "be worth to pay a debt in old England".⁷⁶ Not local values of property therefore but those values when converted into foreign money or bills of

(75) The specific taxes vary according to the sum to be raised, from 1d. to 5d. on each four year old ox, two year old horse or acre of arable land.

(76) Country pay (or products) was reckoned in bills of exchange at from one-half to two-thirds of its local price. New England money was very nearly three-fourths the value of the corresponding sterling coins. Peage or wampum had been used as money, but in May, 1662, a colonial law declared that "peage is fallen to so loe a ratte, and it cannot

exchange were the standard for tax valuations. Such foreign values, or rather prices, were from one-half to three-fourths of local values. Upon these valuations taxes were to be levied at so much in the pound.

In comparison with previous tax methods this law attempting to tax all kinds of property was complicated. Only one tax seems to have been assessed under it. Some months afterward, "under severall pretences few or none paid". Thus the first attempt to tax all property by a system of self-assessment failed. The towns were compelled to nominate two men each to go to every tax payer and "demand what their estates" amounted to and "take account of the same". But in 1678 the towns were empowered to make, or to appoint freemen to make, "an equal rate according to their best understanding amongst the freemen and inhabitants of each respective town". The officials thus appointed seem to have included in the tax lists only the kinds of property previously reckoned as taxable and the effort to tax all forms of property was abandoned until 1690. In that year Warwick petitioned for redress from overrating, and the assembly acknowledged that "the manner of rating towns by guess" was "no suitable rule". It was determined that for the future all rates should be levied at "so much in the pound", but a committee appointed "to draw up some rule for appraising of lands or cattle, to be valued, to know men's estates by" did nothing.⁷⁷

but bee judged that it is but a commodity, and that it is unreasonable that it should be forced on any man". (R. I. Col. Rec. I, 474.) In a tax of 1664 products were received at the following prices:—Wheat 4s. 6d. per bushel; peas 3s. 6d. per bushel; pork £3 10s. per barrel. (R. I. Col. Rec. II, 77-81.) In 1670 prices were as follows:—wheat 5s. per bushel; peas 3s. 6d. per bushel; indian corn 3s. per bushel; wool 12d. per pound. For the value of "money pay" in terms of "country pay" see Records of Town Meeting No. 3, 14. The law of 1673 provided an odd illustration of the method of such valuation. If any one was thought to have undervalued his estate, an inventory of all of his estate and a comparative estimate of the worth of all his property and that of ten of his neighbors were required. It was evidently the intent of the law to compare the tax payer's estimate and the officially accepted estimate of his neighbor's property, and to increase the valuation of his own property in proportion as he had undervalued his neighbor's property. We do not know that the law was ever enforced. R. I. Col. Rec. II, 570.

(77) R. I. Col. Rec. III, 277.

By this time wealth in Newport was no longer exclusively confined to livestock and real estate. Tax laws therefore were passed specifically providing for valuing and assessing tangible property in the form of trading stock and other property in intangible forms. In 1695 a committee reported a "way for rating all lands and meadows and merchants, tradesmen and housings" at so much in the pound according to value. Each town was to choose yearly two or three able and honest men to view the "lands and meadows" and so to judge of the yearly profit at their wisdom and discretion; and so also of the merchants and tradesmen, and to make this part of the rate according to the yearly profit; or as they, where they shall have had a more narrow inspection into the lands and meadows, shall see cause to set by the acre". The three men were to order every person in the town to bring in the lists of their estates which they were "to inspect and make their assessment accordingly". In the colony rate of 1695 the assembly was also to choose a commissioner to aid the three local assessors.⁷⁸

This method of direct taxation of individual wealth by the colony as the ultimate unit, was followed in only two assessments. In 1698 the colony returned to the method of apportioning taxes among the towns and no change has been made since that time.

In so far as efforts were made in the law of 1695 to reach all kinds of tangible property, they seem to have resulted in a closer approximation to equity as between individuals within the towns themselves. When, in 1698, the colony returned to the method of apportioning colonial taxes on the towns, it was provided that within them the assessments and valuations should be made on the basis of property taxable under the law of

(78) Ibid, 300 & 308. The act provided for a specific rate on certain livestock. Later in the year a tax of 1d. in the pound was levied and 1s, 8d. was laid on negro men servants and 10s. on negro women servants. Under this law the sum of £146 18s. was collected, and in the following year a tax of 2d. in the pound was substituted for a tax of £300. From these data the taxable valuation of the wealth of the colony seems to have been about £36,000, and as property was taxed at one-half its real value, and doubtless some of it escaped taxation, we may approximately estimate the wealth of the colony in 1700 at £80,000 or £90,000.

1695.⁷⁹ In some, and possibly in all, subsequent taxes this principle seems to have been followed, and, in addition to the regular local rate makers, a set of officers called "inspectors" or persons to take account of individual "stock" were at times appointed.⁸⁰

The laws taxing intangible personalty and the business of merchants and tradesmen, however, seem to have been complete failures. The towns to which such property was largely confined, and upon which, therefore, we should expect to find a constantly increasing percentage of the state's taxes assessed, showed no such gains.⁸¹

In 1704 a more comprehensive law relating to assessors and methods of assessment was passed. Towns were ordered to elect three rate makers annually and were directed to pay them. Personal returns were required from every tax payer and for the first time the assessors were empowered to administer an oath to those making returns. Presumably valuations and assessments were still to cover all kinds of property as provided in the law of 1695. Collections were to be made by the constable.⁸²

In 1699 the laws intended to tax tradesmen were amplified so as to include non-resident peddlers and retail merchants. In-

(79) R. I. Col. Rec. III, 343.

(80) *Ibid*, 344. These officers resembled the modern assessor of taxes.

(81) The commerce which developed between 1690 and 1710 was confined to Newport. Of the twenty-nine vessels owned in the colony in 1708 all but two or three belonged in that town. Under the law taxing tradesmen and merchants and otherwise attempting to reach personalty we should therefore expect to find Newport's portion of the state tax increasing rapidly. Such was not the case. In 1690 27 per cent. of a state tax, in 1698 28.12 per cent. of a tax and in 1707 28.5 per cent. were apportioned on Newport. On the other hand, Providence, which had no commerce and almost no tradesmen, bore 13.1 per cent. of a tax in 1690 and 16.1 per cent. in 1707. Portsmouth's share had declined from 20 per cent. to 15.8 per cent., while Kingston, wholly an agricultural town, had increased its proportion from 9 per cent. to 17.5 per cent. Westerly, in the same section of the state as Kingston, bore a smaller portion of the taxes in 1707 than in 1690. Possibly the strong political influence of Newport kept down its apportionment of the state taxes. At any rate, intangible commercial wealth then as now escaped taxation.

(82) R. I. Col. Rec. III, 501.

asmuch as they gathered "up quantities of ready money" and carried "it off", but were not subject "to those charges the free-men and inhabitants are at", it was enacted, in order that the government might "receive some proportional consideration from them", that they should pay two and a half per cent. on the invoices of goods brought in by them for sale at retail. Wholesale merchants and factors paid at the rate of 1 per cent.⁸³ In 1700 the rate was increased to 5 per cent. for peddlers and in 1701 non-resident merchants, remaining in the colony one month, were made liable to such rates as other inhabitants were subject to, with such modifications as the colonial authorities should think proper.⁸⁴ The tax of 1700 on peddlers and traders was local and the proceeds of it were to be devoted to the poor and to mending the highways and bridges. The law of 1701 may also have related to local taxes but its provisions are not specific as to that point.

A poll tax was first levied by Andros' government in 1688 in Providence and in other towns, but the colony did not adopt it until 1698. It was then assessed on all males between the ages of 16 and 60.⁸⁵

The only exemptions noted in the laws, after the attempt was made to reach all forms of property, were provided for in a law of May, 1690.⁸⁶ Under it the governor, deputy-governor and assistants were to pay no colony rates. The law was probably soon repealed.⁸⁷ By a law of 1707 the "house, land and

(83) R. I. Col. Rec. III, 357. This tax was in the nature of a license, but the rate was in the form of an *ad valorem* tax. It was 5s. on every £10 value of goods invoiced by peddlers and 20s. for every £100 value of goods brought in for sale by factors or importing merchants. The invoices were examined by the town council and the taxes collected by them. The tax did not apply to those who sold goods at fairs nor to grain, provisions or other produce. A law of 1700 provided that the assistant or justice of peace should view the invoice and that the rate should be 5 per cent. *Ibid*, 421. See also *Pub. Laws*, 1705; 95.

(84) R. I. Col. Rec. III, 438.

(85) Providence Town Papers No. 0524, No 0532, No. 0531. The tax levied by Andros was distinctly a capitation tax. The so-called poll taxes during the colonial period were levied according to a sliding scale; the amount varied with the amount of the tax levied. See also R. I. Col. Rec. III, 343.

(86) *Ibid*, 274.

(87) The records are very incomplete during these years.

conveniences" of the governor were exempted while he was in office.⁸⁸

FINANCE AND TAXATION 1714-1790.

There are few available materials relating to local finances during this period and the discussion of both income and expenditures must be brief.

The amount of local income in addition to taxes on general property and polls, fines for breaches of the local peace, fees of local officers and after 1728 the income from liquor licenses,⁸⁹ was materially increased from 1721 to 1748 by the distribution, by the colony among the towns, of a part of the interest which the colony received on the paper money which it issued and loaned to individuals on mortgage security. The amounts thus due to Providence according to the laws varied from £133 to £500 annually. In terms of silver these sums would have been about \$150 annually, the increased amount which the town received from time to time under new laws being offset by the depreciation of the paper bills in which it was paid. The state, however, being unable to collect the full sums due to it, seems to have paid to the towns only about one-third of the amount allotted to them. But even this reduced sum probably amounted to from one-fourth to one-half of the total ordinary local expenditures in the form of money. Beginning in 1744 the extraordinary expenses were usually met by the income from lotteries.⁹⁰

The expenditures during this period were almost wholly confined to the small salaries of a few officials, most of whom were paid by fees and commissions, and outlays for the poor and highways. A rough approximation to the relative importance of these various items, omitting fees and compulsory services performed by the citizens, in 1725 is as follows:—poor expenses, \$21; bridges, \$2.75; highways, \$5.30 and constables', sheriffs' and sergeants' wages \$10.60.⁹¹ The money expendi-

(88) R. I. Col. Rec. IV, 26.

(89) See Chapter IV, Note 25. (90) See Chapter II, Note 173.

(91) Records of Town Meeting No. 2, 25.

tures do not seem to have exceeded \$200 annually until about 1750 but reached \$1,000. by 1768 and \$10,000 in 1800.⁹² A permanent debt seems to have begun about 1760 and since that time Providence has not been free from debt.

Our discussion must therefore be confined largely to laws relating to taxation. Such laws had more and more to do with methods of valuation and assessment and less and less to do with the machinery of assessment and collection.

The period 1710-1744 was almost wholly free from war and was marked by considerable commercial progress. During these years the colony levied no taxes for general purposes and from 1714 to 1744 levied no taxes of any kind.⁹³ It depended for its income upon issues of paper money and interest on the loans of such money.⁹⁴

These emissions of paper money had an important influence on the development of the powers of the central government, and this development presents some points of contrast to the individualism and localism of the seventeenth century. The central government had emerged from its experimental state. No longer dependent upon local taxes for its income, the weakness of its authority, previously most conspicuously shown in its fiscal relations to the towns, ceased, and, having the pecuniary resources to execute its projects, it began to exercise a degree of sovereignty which had not been possible before. A degree of paternalism

(92) See Page 88, Note 1.

(93) The colony promised to redeem the paper money of the issue of 1710 by an annual tax of £1,000, and under this general law some of these taxes seem to have been assessed as late as 1714.

(94) Large amounts of paper money were emitted in the form of bills of credit, but a far greater sum was issued in the form of land banks or interest bearing loans of paper money to individuals on mortgage security. The landed interests gained additional importance in political life when nearly every land owner, and hence every voter, in the colony got in debt to the government. The state made no earnest effort to redeem its issues, and dishonesty and repudiation everywhere attended the attempt of the people to enrich themselves by getting into debt. In 1751 parliament prohibited the further issues of paper money except under certain specified conditions, and there were no further emissions for current expenses excepting one in 1786.

also toward the localities became possible as new towns were incorporated or were set off from the four original towns—such new towns being creatures of the general assembly and deriving their whole powers from it. They were usually composed of the agricultural sections of the state where the system of paper money issued against mortgage loans had its strongest advocates, and many of them seemed to have been created partly at least for the political assistance which their representatives would give to the party in power.⁹⁵ The country towns being politically in control of the colonial government also began to depend upon it for assistance. In the first fifty years of the settlement the local governments had sufficed for all ordinary and unusual occasions and many of the colonial laws merely confirmed local customs. Within this period when an occasion arose for the exercise of an unused power the towns began to ask for such powers from the general assembly.⁹⁶ The colony also exercised its paternal policy in providing for extensive internal improvements,⁹⁷ while bounties were granted to individuals for many of the local products. For nearly thirty years, as we have just noted, part of the interest received from money loaned on mortgage security was distributed among the towns for local

(95) In 1731 Providence was divided into four towns, three of them being wholly agricultural. The dominant party therefore represented the new and the country towns, and under such conditions the paternalism of the central government was much more congenial to the localities than it would have been at an earlier period when the four original towns had comprised the whole colony.

(96) The town of Newport for instance had always imposed taxes in the form of public service for the watch and for mending the roads, but when the right to levy a money tax for these purposes was desired the authority to do so was asked from, and granted by, the colonial assembly. (R. I. Col. Rec. IV, 490; date 1733.)

(97) Beginning in 1711 with an appropriation of £200 for bridges in Providence, large expenditures for many years were made for bridges and highways. Within the town of Newport the principal street was paved by the proceeds of a duty of £3 each on slaves (R. I. Col. Rec. IV, 191,) and when in 1732 this duty was abolished, a lottery was instituted for the same purpose. Piers were erected at Block Island and Point Judith. Every material encouragement was offered to the growing commerce.

uses. Hence, although in 1729-33 the state officials,—the assistants and justices of peace,—ceased to be members ex-officio of the local town councils and the colony thereby lost much of the supervisory administrative power which it had possessed, there were still numerous political forces, growing out of its fiscal policy and its control of the purse-strings, which gave to it a large degree of supreme authority over both the individual and the corporate town.⁹⁸

Between 1744 and 1790 the colony was almost constantly engaged in war, but commerce and trade seemed to flourish and during the few years just preceding the Revolution Rhode Island merchants enjoyed a degree of prosperity which those of no other state could relatively rival. The state tax system which began again in 1744 had thus a very different setting from that which existed in 1710.

Between 1704 and 1744 no general tax laws were enacted, but a few special statutes were passed which related to peddlers and non-resident tradesmen. Foreign peddlers were prohibited from selling goods in the colony by laws of 1713 and 1728,⁹⁹ but the enforcement of such drastic measures was difficult. They were confessedly not "agreeable to the rules of equity and justice" especially in view of the fact that there were many non-resident merchants who, because they temporarily rented a shop, were not classed as peddlers but whose property was protected, although they contributed nothing to the support of the government. A law of 1739 and a similar one in 1750 provided that merchants who did business in any town, but were not legal residents thereof, should be "taxed according to the largeness of their trade",—the largeness to be determined by "the quantity of goods vended".¹⁰⁰

Within the field of the administration of general property taxes but few changes were made subsequent to the law of

(98) After 1744 most public improvements were made by means of lotteries.

(99) Pub. Laws, 1719, 69, and Pub. Laws, 1745, 110.

(100) Pub. Laws, 1745, 220, and Pub. Laws, 1767, 243.

1704. The collection of colonial taxes was still made by the constable and he was responsible to the colony. In 1748 the towns were authorized to appoint collectors of rates accountable to the colony "as constables" had been before, and in 1754 the law was made mandatory instead of permissive.¹⁰¹ By the tax law of 1744 the cost of both the assessment and collection of state taxes was definitely imposed on the towns and thus the collector became not only a locally elected, but a locally paid, official, as had been the case of the assessors since 1704. Moreover soon after the appointment of a regular collector by the town his direct responsibility to the colony ceased. Both local and colonial taxes were levied at the same time, although not as yet at any regular time, colonial taxes were paid to the town treasurer and the latter official, as the representative of the corporate town, instead of the collector, became liable for the tax but only to the extent of the property which he held in his official capacity.¹⁰²

Thus the whole of the administration of the state tax system which had been in process of development since 1647 was finally conceded to the localities. If by this concession to the spirit of localism the state lost something of that close association between the governing and the governed, which is always desirable, it gained much in simplicity of system, and though its sovereign taxing right was much less obtrusive to the individual that right was much more effectively exercised.

In 1748 also the towns were expressly authorized to levy taxes on estates or polls or both for defraying current charges or paying their debts.¹⁰³ This law though it gave

(101) A. & R. Feb. Sess. 1748, 11, and *Ibid*, June Sess. 1754, 34. See also Town Meeting Records June, 1747, where Providence seems to have elected a permanent collector.

(102) Law of 1777. See also Page 80 and Note 151. It was nearly a century (i. e., 1849,) before the towns as corporate individuals began to assume all liability for the state taxes and to include a sufficient sum in the annual local tax levy to reimburse themselves for the amount paid to the state. Not until this step was taken was the severance between the individual and the state complete.

(103) A. & R. Feb. Sess. 1748, 5.

definite legality to such rights was merely declaratory, as the towns had already acquired the right of taxation for local purposes by virtue of uninterrupted use.

The town as a corporate entity now stood distinctly between the individual and the state in all matters of tax administration, and the interest of both the individual and the town lay henceforth especially in methods of apportionment of the state taxes among the towns and in the laws governing the methods of valuation for purposes of local and state taxation.¹⁰⁴ Previous to the Revolutionary period the general assembly in assessing taxes upon the town had no means of determining the proper proportion of each town, except the local tax lists and other ex-parte information, each town with becoming modesty belittling the value of its own property in order to escape state taxes. In 1761 the general assembly appointed a committee to make a detailed valuation of all the rateable property of the colony according to which future colonial taxes were to be apportioned upon the towns. This and subsequent state valuations freed the colony from dependence on local valuations.

During this period the enactment of laws defining the specific objects of taxation and fixing their values was finally abandoned and in their stead was substituted the custom of taxing all forms of property at the full value, the law specifying only the exemptions. Not what was, but what was not, taxable became the subject of legislation. The first law, that of 1744, valued livestock and slaves very low, cattle and horses four years old being rated at £10 and sheep at 15s. when paper money was depreciated to at least 5 for 1. Trading stock was rated at one-half value and real estate at 10 years' rental. Personal estate included "money, bonds or other estate that lies concealed". This was to be

(104) It is probable that the law of 1748 which empowered the towns to assess taxes for defraying current expenses and paying their debts was understood to confer upon the towns full control over questions of taxable property and methods of valuation, but it is also probable that the local taxes were assessed according to the laws defining taxable property and its value for state purposes.

rated at full value. The law was peculiar in providing that those who made profit by their faculties were to be taxed accordingly, but the provision was not re-enacted in any subsequent statute. The features of the law were its leniency toward most working capital, accumulated savings in the form of intangible property and faculty alone being taxed at full value.

The following table will illustrate the changes in the valuations of the different kinds of property beginning in 1744 and ending in 1796, as shown by the four laws providing for the colonial apportionments of taxes during that period:—¹⁰⁵

| | 1744 | 1762 | 1767 | 1796 |
|---|----------------------|----------------------|----------------------|----------------------|
| Improved Lands | 10 years rental. | 12 years rental. | 20 years rental. | Full value. |
| Unimproved Lands | | $\frac{1}{2}$ value. | Full value. | " " |
| Live Stock | Nominal. | Full value. | Full value. | " " |
| Manufacturing Plants | 10 years rental. | 12 years rental. | 15 years rental. | " " |
| Trading Stock | $\frac{1}{2}$ value. | $\frac{1}{2}$ value. | Full value. | " " |
| Other Personality | Full value. | $\frac{1}{2}$ value. | Full value. | " " |
| Vessels and Cargoes } at Sea . . . } | | $\frac{1}{2}$ value. | $\frac{1}{2}$ value. | $\frac{1}{2}$ value. |

A law assessing state taxes in 1779 was the first to specify that all property should be rated at its full value.

As to the method of assessment, a peculiar law was enacted in 1778 owing to the absence, during the war, of so

(105) Pub. Laws, 1745, 295, and A. & R. June, 1761, 33; June, 1767, 22, and June, 1795, 25. The laws of 1761 and 1767 provided for a full account "of all rateable polls above 16 years old, all rateable estates, by whom occupied, and what each person's real estate may rent for by the year, particularly mentioning land, dwelling houses, still houses, warehouses and all other buildings, wharves, grist mills, fulling mills, sawmills, and all other mills, spermaceti works, limekilns, tan yards, iron works and furnaces, and what each of said estates may rent for by the year, in the judgment of said committee, all Indian, negro or mulatto slaves for life from 14 to 45 years of age. The number of tons of vessels of every kind upwards of 10 tons, according to carpenter's tonnage, if at home, if abroad one-third part of the number of tons of said vessels together with one-third part of their cargoes, each person's whole stock in trade including all vessels under burden of ten tons (except such as belong to or are the appurtenances of other vessels), all goods, wares, merchandises and money by them of their own property, also including those in their hands by factorage, all wrought plate, money at interest, which any person has more than he pays interest for, and also all horses, cows, oxen, sheep, goats and swine at their respective ages in said list". The committeemen were to distinguish the different improvements of land, viz: number of acres of pasture, tillage land, orchards, salt marsh and sedge, the number of acres of fresh meadow and English mowing land, also what stock each

many land owners. Farm lands were taxed to the tenants who had occupied them for a year. In 1782 a general law was passed taxing all leased and rented real estate to the occupier. This law continued in force nearly fifty years. There is no evidence that the tenant had recourse to the owner for the taxes thus paid. By this law also assessors were required to distinguish between real and personal property and to list them in separate columns.¹⁰⁶

As to exemptions, valuation committees of 1766 and 1767 were instructed to deduct personal indebtedness from individual ratings if they saw fit. The act of 1767 exempted settled ministers of the gospel from poll taxes. In 1769 religious and educational property was exempted from taxation¹⁰⁷ and during the war debts due from debtors in Great Britain were excluded from personal assets. This law was especially important in Rhode Island because of the exodus of numerous Tories during the war. In 1784 such debts were again included in taxable property.¹⁰⁸ The valuation act of 1795 exempted farmers' and mechanics' tools, household furniture and one-fourth of property at sea.

An interesting incident in the legal history of taxation occurred in connection with the state valuation of 1761 and the apportionment of state taxes in 1765 and 1766. To fully understand it, one must recall the peculiar force of the landed franchise as well as the power of the landholder in the government, the contest between Governors Ward and Hopkins for political supremacy, then at its height, a contest the more bitter because it concerned persons rather than principles. Mr. Hopkins represented the northern portion of the state and to some extent the agricultural element. Mr. Ward represented the southern portion of the state and to some extent the commercial element. Thus there were

pasture is ordinarily capable of feeding, and what quantity of produce said various cultivated lands yearly affords, taking one year with another. The committees could deduct indebtedness from individual personalty if they saw fit. These committees having reported to the general assembly, other committees estimated the valuations as indicated in the text. (106) A. & R. June Sess. 1782, 27.

(107) A. & R. Feb. Sess. 74. (108) A. & R. June Sess. 1784, 37.

economic questions involved in the controversy. A state valuation made after considerable expenditure of time and money in 1761 was adopted as the basis of the apportionment of state taxes upon the towns in 1762. In 1763 and 1764, Mr. Ward being governor, taxes were levied in accordance with this valuation, but in 1765 and 1766 some changes were made whereby heavier proportional taxes were laid in some towns in Providence county than before. Mr. Hopkins lived in Providence. The towns refused to assess the taxes, claiming that they were neither lawful nor just. The state began suit against the town of Scituate but offered to settle on payment of the taxes and costs and make a new apportionment and valuation of the state. If Scituate then appeared to have been overrated, the excess of taxes was to be refunded with interest; if it appeared to have been underrated, the town was to pay the excess of taxes with interest. Scituate refused to accept the terms offered and the state was powerless to coerce it. At the next election (1767) Mr. Hopkins and his party returned to power and, although twenty-seven members of the legislature protested against the proposed legislation and declared that "the general assembly are the only supreme judges of taxation in this colony" and that other towns led by this example may "refuse to pay obedience to the act of the general assembly", it was voted that Providence, Cumberland and Scituate levy and assess the last two taxes according to the apportionment of 1762. The sums assessed on them in 1765 and 1766, in excess of the sums now assessed under the act of apportionment of 1762, were assessed on the other towns of the state with legal interest added.

In this contest between the towns and the state over the enforcement of a tax assessment some fundamental legal questions were raised. The sovereignty of the general assembly in matters of taxation had not been questioned since its claim to that power in 1678. In this case the assembly had not expressly declared that the law of valuation and apportionment of 1762 should be the basis of future

taxes until an entire new valuation was made, but such was asserted to be the general interpretation of its contents. Moreover there was nothing to prevent any succeeding session of the assembly from exercising its sovereign power in repealing the act and making a new apportionment; nor did the towns deny such a claim. They asserted, however, that a new apportionment must be just, that to be just it must be based on a complete revaluation of the state and not be subject to partial change at the caprice of every session of the general assembly, that the intent of a law as a whole must be observed until the law is expressly repealed and that the towns and not the courts were the final judges of the equity of a law.¹⁰⁹ This was something of a legal revolution in Rhode Island. It erected a law defining the method of apportionment of taxes into the nature of a contract between the state and the towns. It made the towns the supreme judges of the powers of the general assembly and to that extent limited the sovereignty of the latter.

The effect of these events would doubtless have been more marked and far reaching had they not been so intimately associated with the political excesses of the Hopkins-Ward contest. Protests were made to nearly every state tax assessed from 1759 to 1796 and in the latter year Providence refused to levy a tax on much the same grounds as in 1765, stating in its protest to the general assembly that the tax was unconstitutional, but in no case except in 1767 did the protesting town ultimately fail to acquiesce. The incident may therefore be looked upon as illustrating political as well as constitutional development. As a result of the controversy a new valuation of the state was made in 1767. It was enacted "that for the future the assessors shall tax each person for his real estate exactly according to the said estimate", both for "colony and town taxes" and that each inhabitant shall present an account of all his "personal estate that is rateable by said acts".¹¹⁰

(109) A. & R. Passim, 1762 & 1767. (110) A. & R. June Sess. 1767, 21 & 26, and Feb. Sess. 1769, 74. See also Chapter IV, Note 12.

CHAPTER IV.

THE TOWN MEETING AND ITS DISSOLUTION.

1790-1832.

SYNOPSIS. Providence in 1790.—Political conservatism dominant.—Local autonomy complete.—Machinery of taxation unchanged.

—Local autonomy complete. Efficiency of taxation unchanged.—
 Fee system almost universal.—Night police irregular until 1799.—
 Fire service voluntary.—School system private until 1800.—State ap-
 propriation for schools began 1828.—Public lights began in 1821.—
 Poor department.—Public works, highways, sidewalks and bridges,
 methods of management crude and changing.—Public works of tem-
 porary character caused great increase of debt between 1824 and 1830.
 —Town business became too detailed for management by town meet-
 ing.—Inefficient town government succeeded by chartered city govern-
 ment.

| | | |
|--|----------|-----------|
| Area, sq. miles | 1800 | 1830 |
| Population*, | 5.5 | 5.5 |
| Population*, | 7.6 | 16.8 |
| Valuations of general property | \$5,200. | \$11,475. |
| Taxes on general property | 17.7 | 39.7 |
| Expenditures, except debt operations | 10.4 | 53.9 |
| Debt | 22.5 | 110.4 |
| Expenditures for | 1800 | 1830 |
| Fire dep't | \$.1 | \$ 3.4 |
| Police dep't. | .7 | 4.2 |
| Poor dep't. | 2.8 | 11.2 |
| Pub. light dep't (1825) | \$.7 | \$2. |
| Pub. works dep't. | .6 | 6.8 |
| School dep't. | .5 | 5.7 |

* Subsequent tabulated figures are based on \$1000 as a unit, 00.00 being omitted.

In its material aspects the town of Providence a century ago was scarcely more than a colonial village. By far the larger portion of its six or seven thousand inhabitants dwelt upon, or nearby, a roadway that nestled at the foot of the hills and high land commonly known as the "East Side" and extended for about a mile and a half along the banks of the Providence River. From it many "avenues" ten feet in width led between the warehouses and stores to the wharves. It was the center of all local business and trade and for over a century and a half had borne the undisputed title of the "Towne Streete". On the west side of the river and within a radius of about half a mile from Weybosset bridge, which spanned it at Market square, were clustered the dwellings and shops of a not unimportant part of the town. Built on low ground and not much above the tide level, this section was partially supplied with water from a system of log pipes owned by four private companies,

of which the Field Fountain and the Rawson Fountain were the most important. There were few comforts of modern city life. The streets were without public lights and a police of six trusty "night watchmen" with lanterns and other insignia of office patrolled the thickly settled portions of the town from 10 o'clock in the evening until bell ringing in the morning. At intervals since 1761 portions of some of the principal thoroughfares of the town had been paved. In 1773 a market house of brick had been erected, with the proceeds of a lottery, on the rubbish heaps and low land adjoining the eastern approach to the bridge. The thrifty town rented the upper stories of the building, while the town officials secured, at their own expense, quarters in which to transact public business. The dwelling houses and stores were modest, most of them built of wood. There was comparatively little wealth, though many were well-to-do, and the few who were possessed of much property made little display with it. The population of Providence had been increased by the war because the mainland became the refuge for those oppressed by the British occupation of Newport, but many of those who came gave impetus to the poor expenses rather than to the stifled industries. Commerce in, and the manufacture of, rum had been the chief business of the town, and the ruin of such trade during and after the Revolution left a heritage of idle distilleries whose decaying vats and foul odors prepared the way for a series of Yellow Fever epidemics, the first of which occurred in 1798. The first systematic sanitary measures of the town were directed to the destruction of the unused distilleries and the purification of the pest holes.

The town limits, which originally had comprised nearly the whole of the northern part of the state, had been reduced as the agricultural sections had been set aside from the "compact part" at various times between 1731 and 1767. In the latter year the area was about five and a half square miles.¹ By 1770 the town of Providence had been revolutionized and had become wholly commercial while the country towns surrounding it had made little or no advance.

(1) The area was unchanged until 1868.

The business and political depression immediately following the peace of 1783 bore heavily upon Rhode Island. Providence had no sympathy, however, with that wave of despair that resulted in the return to power, in May, 1786, of the paper money party. A bank of £100,000 paper money was issued, and its depreciating value was bolstered up by a penal forcing act in June. A complete stagnation of business followed. Merchants refused the money and closed their stores. Farmers declined to bring their produce to market. A town meeting was held in Providence by vote of which \$500 was borrowed and expended in buying corn from the neighboring states for the town. A few shops were opened to sell to those farmers only who brought their products to market and sold them on terms to be settled between buyer and seller. A convention was held in the neighboring town of Scituate to devise further means of enforcing the recent bank act. Another convention in Smithfield recommended a practical return to barter by the use of lumber, produce and other personal and real estate in payment of taxes. An especially convened general assembly confirmed the penal statutes relating to the state money issues and, in connection with the enforcement of them, suspended the usual forms of trial by jury.² The episode ostensibly closed with the now famous case of *Trevett vs. Weeden*. The court declared that the case was not cognizable before it and thereby the forcing act was declared practically unconstitutional,³ but the memory of it was still vivid in the minds of the country people when a motley crowd of two or three hundred of them, armed with flails and other rude weapons, with here and there a flint lock, marched upon Providence in an effort to intimidate those who favored the adoption of the Federal Constitution. The attack was bloodless and the hostile forces disappeared on the morning of the following day. The vigorous stand of the commercial interests of the town, which threatened to secede and join the United States without the rest of the state, secured the adoption of the Constitution on May 22, 1790. This event

(2) R. I. Col. Rec. X, 212 & 226.

(3) R. I. Col. Rec. X, 219.

was big with importance. It signalized the complete supremacy of the industrial and commercial forces of the community over the customs and usages of agricultural life. It offered a new and unimpeded opportunity to the development of local industrial forces. In the same year it could be truthfully stated that there was a larger number of vessels belonging in this port than in that of New York.⁴ This activity in commerce soon began to wane partly because of the war with Great Britain and partly because of the transfer of capital from such hazardous employment to investments in textile manufacturing. The end of the period of 1790-1832 is noteworthy from the fact that, coincident with the decline in the shipping interests, there was building from Boston a railroad over which the first train was drawn into Providence in 1834. Side by side with this economic transformation there occurred also a change in the character and extent of public needs, public administration and the attitude of the individual toward public duties. Within these years also we can begin to trace by means of statistics the financial history of Providence.

THE TOWN GOVERNMENT.

The original system of representation—still unchanged in 1790—which arbitrarily limited the number of representatives from each town, left Providence with a voice in the state legislature by no means commensurate with its wealth or numbers.

The relation between the state and town was such that, while the supremacy of the former was recognized, an adequate degree of local autonomy was allowed the latter. The town

(4) Staples' Annals, 352. The first ship from Providence engaged in the East India trade, the *General Washington*, sailed in 1787. (Early East India Trade. Gertrude S. Kimball.) In fourteen years, from 1790 to 1804, the import duties in Providence increased from \$23,647 to \$422,413. Rhode Island's cotton industry is said to have begun within the decade preceding 1790 in the second story of the market house. Nails were manufactured in an adjoining town, and the distillery of John Brown, located in the southern part of Providence, was one of the largest in the Union. Brown and his fellow townsmen engaged in the coastwise trade, and carried products from the whole of New England to the southern ports and the West Indies.

had authority to govern itself in all purely local matters including an unlimited power to levy taxes. Its power to create debt, though not denied by statute, was by inference limited, because it had at times sought, and been vested with, authority to incur obligations for certain specific purposes. The otherwise vague town powers were "enlarged" and "explained" by an act of 1813 which for the first time defined in specific terms the scope of town functions. This act vested in the town meeting authority over markets, highways, nuisances, harbors, wharves, the public watch, taverns, public shows, burying grounds, sidewalks, drains and public lights and the infliction of penalties not over \$40. Whatever previous powers had been granted to the town or to the town council were expressly not repealed by this act. To the town council was given authority to make rules and regulations concerning markets and marketplaces, the town watch and police, and such other subjects as the town might refer to it.⁶ A few other powers were vested in the town council by state statute during this period; viz, to prevent the disturbance of divine worship by the passing of carriages, to appoint a harbor master, to cause drains to be laid and to assess the cost upon those benefited and to license the sale of gunpowder.⁷

The system of town government, evolved by the settlers during the first half century after the founding of the town, still remained in nearly its original form.⁸ The franchise was limited to the freeholders and their sons and the minimum amount of real estate required as a qualification for the electorate was land valued, or taxed, at \$134 or yielding an annual rental of the value of \$7. Active personal interest in public matters attached itself therefore "not to the inhabitants, but to the soil".⁹ There was, of course, injustice in the fact that the owners of the soil exclusively controlled local government. At

(6) Ordinances Ed. 1854, 32.

(7) Ibid, 63, 73, 74 & 89.

(8) The town sergeant, with his staff, was carried through the streets in a cart and, with voice and drum, officially warned the freemen of a pending town meeting until 1830, when the custom yielded to newspaper advertising.

(9) Bancroft United States, Vol. III, 69.

no time in this early period was more than two-thirds, and most of the time a little over one-half, of the town's income raised by a tax upon real estate. The freehold franchise, however, was perpetuated until the tide of rampant democracy which led to the election of Andrew Jackson led also a few years later to the Dorr war in Rhode Island and to the partial breaking down of the exclusive political rights of real property.

Small as was the qualification for the electorate it nevertheless constituted an effectual bar to the masses. If, on the one hand, Roger Williams' experiment in establishing perfect freedom and equality in religious things had been successful, his experiment in self government, on the other hand, had led to a broad distinction between those who were, and those who were not, allowed to participate in civil things. In 1790 the proportion of freemen to the inhabitants was 1 to 11 and in 1832 about 1 to 15. Thus there existed separate classes,—the governing and the governed; the latter were not necessarily poor or ignorant, but the former had no claim to superiority except the possession of a peculiar form of wealth. This exclusiveness and class government exercised a conservative influence which, at least until the opening of the century, was the dominant force in all fiscal matters.

During this period that keen personal interest in all public affairs, which had been accentuated by the Revolution, gradually declined. As the duties and functions of the town meeting became more complex and more onerous, they were more neglected. As the rewards of individual effort in industrial pursuits became greater and as the horizon of individual opportunity broadened, public affairs were characterized by greater apathy on part of the freemen, and the disposition to shirk the obligations, which are inseparable from the privileges, of the franchise became more marked. With a population of 7,600 in the year 1800 the function of electing the governor called out but 467 votes in Providence. In the latter part of this period town meetings in which matters of fiscal importance were to be presented were frequently attended by a mere handful of freemen. In 1830 at an ad-

journed financial town meeting, held to receive the treasurer's report, only sixty freemen were present at the opening of the meeting. Even on so vital a question as the city charter, brought up for consideration when the sound of muskets fired upon the mob in 1831 had scarcely died away, and public excitement was intense, out of 1,200 freemen only 646 voted.¹⁰ The population of the town was at that time 18,600 and the number of tax payers including a few estates and widows was above 2,100.¹¹ There was no liberal public spirit commensurate with the growing public needs. Nearly forty years of intermittent agitation and repeated reports of committees, during fifteen years, were required to induce a reluctant body-politic to vote a tax in support of a free school system. The lottery had been an important source of income for many years in all cases where the work to be done was of extraordinary character. A lottery had partly defrayed the cost of rebuilding Weybosset bridge in 1792, had defrayed a large portion of the cost of a roadway toward Pawtucket in the same year, and, when after the "great storm" of 1815 it was decided to fill in and widen South Water street, a lottery of \$4,000 was resorted to to pay for part of the cost of the improvement.

INCOME.

TAXATION.

As the state taxes were apportioned among the towns according to the valuation determined by a state committee, and not according to the valuations by the local assessors, there was constant friction between the local and state authorities until the assessment of taxes upon the towns by the state was abandoned in 1824.¹²

(10) The Rhode Island Historical Society has a list of freemen in 1832 giving the names of 1,216.

(11) In 1790 a town meeting could be called by seven freemen. By act of February 26, 1805, twenty-one were required. Twenty-one was a quorum.

(12) In 1776 Providence objected to the arbitrary manner of assessing the state tax. (Providence Town Papers No. 0900.) In 1796 the state valuation of the town was \$2,950,000, as compared with £217,000 in 1782. The town protested against this assessment also and voted

The local assessors, however, seem to have had no uniform principle of valuation, but in the main the wealth of the town increased about twofold according to their estimates during the years 1790-1800.¹³ They seem to have attempted to lessen the irksomeness of their duties by assessing property at from one-half to two-thirds of its real value. While therefore tax valuations were low, tax rates were high. In 1800 the town valuation was \$2,608,000 and the tax rate was nominally 61 cents on each \$100. The valuation in 1829 was \$6,060,000 and the tax rate was 67 cents. Presumably the local valuations were kept low in order to influence state valuations, but in 1830 the state taxes had ceased and the local assessors changed their methods. Property was assessed at its full value for the first time. The valuation was raised to \$11,475,430 and the tax rate was reduced to 30.5 cents.¹⁴

As taxes became increasingly difficult to assess, they became also more difficult to collect. In 1792 of a tax of £1,202, only

not to assess the tax, as "such apportionment is unconstitutional". The payment of this tax was delayed for two years. It was claimed that the bill of apportionment had been "precipitated through the house in an unprecedented manner", that it was "grounded only on the arbitrary and capricious will of a part of the committee" and that the speaker had refused to put motions before the house amending the bill. (*Providence Gazette*, June 25, 1796.) In the valuation made for the United States direct tax levied on real estate valued at over \$100 and slaves, under the United States law of July 2, 1798, the estimate for real estate was about \$1,200,000. The original valuation papers (in R. I. Hist. Soc.) nearly fill 21 folios of 24 pages each and give a detailed description, including number and size of windows of every building, as well as an accurate account of the outhouses and lands in Providence. Providence assessors in 1800 valued the town's real estate at \$1,681,700.

(13) In 1790 the valuation was £441,750 and the tax rate was 1½d. in the pound, equivalent to 48 cents on the \$100. For other valuations see Table No. 1 Appendix.

(14) In the table of wealth and taxation the valuation of Providence in 1800 is given as \$5,217,400. These are the true figures for comparative purposes. Figures in the text are the official figures of the town meeting records. The assessors of Providence seem to have adopted a custom of reducing valuations by one-half on the official "rate streaks". The local taxes, therefore, in practice seem to have been assessed on the basis of \$200 as a unit of taxable property. Thus the tax of 44 cents on \$100 according to record was in fact 44 cents on \$200 of taxable property. This accounts for the seemingly very high tax rates before 1830, when, as noted before, a change was made in the valuation and tax rate so that the tax was in fact assessed on each \$100 worth of property.

£12 13s. were charged off.¹⁵ In 1799 an attempt was made to provide against delinquent payments. The collector received 4 per cent. of the \$12,000 tax assessed in that year and was ordered to refund 2 per cent. of their taxes to all who should pay before January 15th of the following year.¹⁶ The rebate, increased to 3 per cent., remained a permanent provision until 1868. Interest was charged on all delinquent taxes.¹⁷ The bonus offered for prompt payment was not entirely effective. In 1799 Collector Henry Bowen was given six months in which to submit a list of delinquents and the town audit was to strike off such names as they might "think proper". If, after six months, the collector had not accounted for all of the remaining tax, the treasurer was to proceed against him by legal methods. Between 1810 and 1812 the treasurer was authorized to proceed against three collectors in order to secure for the town the taxes which had not been "sunk" under the advice of the town audit.

During the whole of the colonial period taxes had been levied for special objects.¹⁸ In that primitive form of the budget, which usually accompanied the voting of a tax, there remained as late as 1811 an appropriation of a specific amount of the general tax to a specific purpose. In the ten years 1790-1800 special taxes were frequent, the last of them having peculiar importance from its connection with the beginning of the public school system in Providence. On the 25th of April, 1800, the freemen voted to establish four free schools and resolved to assess a tax of \$6,000 for that purpose.

The objects of taxation changed but little during this period. In 1799 a tax was levied on the "rateable property of the inhabitants of this town and others owning such property", and

(15) Town Meeting Records, Nov. 12.

(16) The fees of collectors of taxes ranged from 5 to 4 per cent. of the amount assessed. The usual rate to, and including, 1800 was 5 per cent.; from 1824 to 1832 it was 4 per cent.

(17) The interest penalty upon delinquents was adopted at least as early as 1795. The tax collector was responsible for the interest.

(18) In 1792 there was a street tax of £1,202 16s. 6d.

for thirty years this phrase was used in all votes of tax levies.¹⁹ The last poll tax was assessed in April, 1792. It was abandoned as a form of local tax in September of the same year.²⁰

The irregularities of the tax levies and the absence of exact statistics of the net proceeds of taxes make impossible any full comparison of annual receipts from this source during this period. The tax levy, however, between 1790 and 1800 increased more than two and a half times.²¹ Accepting the unusually high levy of 1800 as a basis, the amount of tax assessed in 1830 showed an increase of 119 per cent. Population and general property valuation increased at about the same rate during this period. Taxation was kept down only through the expedient of accumulating a debt.²²

During the earlier years of the period there was public opposition to debt and the facilities for public credit through banking institutions did not develop until after 1815. Conditions were not adapted for large municipal indebtedness such as was incurred between 1820-30. Between 1820 and 1830 the per capita debt increased from \$2.55 to \$6.57, while the per capita wealth decreased slightly.²³

(19) As late as 1786 the tax collector was authorized to receive only such goods or provisions as could be used by the overseer of the poor. In 1809 the town treasurer was ordered to receive in payment of taxes only specie or bills of local banks.

(20) Town Meeting Records Sept. 15. Probably the abandonment of the poll tax was the result of the difficulty of collecting it. The state assessment of a poll tax was abolished by a law of June 15, 1811.

(21) From \$6,000 to \$16,000. The tax of 1800 included \$10,000 for general purposes and \$6,000 for schools.

(22) An approximation to accuracy for comparative purposes can be attained by deducting the percentage allowed to the collector from the amount of taxes assessed. On this basis the income from the property tax must have been in 1790 about \$5,700; in 1800, \$15,360; in 1810, \$19,100; in 1820, \$19,000; in 1830, \$33,600. For the years 1827-28-29 the amount had been \$38,400. The following table of multiples of increase are based on the figures of table No. 1 of wealth and taxation in the appendix:

| | 1800 | 1810 | 1820 | 1830 |
|-------------------------|------|------|------|------|
| Population..... | 1 | 1.4 | 1.5 | 2.2 |
| Property valuation..... | 1 | 1.3 | 1.7 | 2.2 |
| Debt..... | 1 | 1.8 | 1.3 | 4.8 |
| Taxation..... | 1 | 1.2 | 1.2 | 2.1 |

(23) See Tables Nos. 1 & 2 in Appendix for details. In 1830 of the \$110,000 debt, the Dexter Asylum building debt was \$43,000, leaving the debt for general purposes \$67,000.

OTHER SOURCES OF INCOME.

The sources of income other than a direct tax upon real estate and personalty were the license upon business, the fee, the fine, the assessment, although it seemed to have brought no direct income to the town, the rent of public property and the receipts from sales of materials and thatch. The sale of the old thatch right was the last remnant of income from the communal lands of the town, although it had ceased some years before the Revolution to add much to the receipts of the town treasurer. It and the lottery are two sources of income which have not lived to the present day.²⁴

Until about 1830 the liquor license was not an important source of revenue.²⁵ Licenses had been imposed in merely a perfunctory fashion and the rate was not high enough to regulate effectually the sale of intoxicants nor to furnish an income sufficient to defray the expenses which the practically unlimited sale of liquors caused. In 1830, however, the town council, probably influenced by the activity of the advocates of temperance, raised the rate of license with the intention of so regulating the sale of liquors as to lessen their use and thus decrease the poor expenses of the town.

Rents were not an important source of revenue until after 1820. By far the larger portion of them was derived from the use of stalls in the market until they began to be received from the estate of the Dexter Donation.²⁶

(24) Lotteries were forbidden by the constitution of 1842.

(25) The state law (Pub. Laws, 1767, 169, Pub. Laws, 1730, 179.) provided that license money was "to be paid into the town treasury * * for defraying the charges of the town". The Pub. Laws of 1798 fixed the maximum and minimum rates respectively at \$20 and \$4. The town charged the minimum amount. In 1790 the rate had been 16s. for a retail license. After 1805 the license rate was maintained at \$5 until 1818 when \$10 a year was the rate. In 1822 \$2 was added to each license and was paid over to the state. In 1824 the rate was raised to \$16 for local purposes, \$2 for the state. The temperance agitation was marked in Providence in 1830. The town council raised the rate of retail license to \$28, but this increase did not affect the town's net income as the town meeting ordered the excess over the usual rate for previous years returned to licensed parties. See also Page 162.

(26) The amount received from rents is not stated in the treasurer's report for 1800. The great difference in the amount of rent

Taxes on business included licenses for theatrical exhibitions which were fixed at a rate of from \$25 to \$100 each and a tax on auction sales regulated on a percentage basis.²⁷

The income from fees does not appear directly among the items of the town treasurer's accounts, excepting in isolated cases.²⁸

EXPENDITURES.

THE FIRE DEPARTMENT.

The fire department possessed four or five hand engines, built in England, with "solid wooden wheels". When it was practically reorganized in 1801, after the "great fire", a committee recommended that the town treasurer be instructed to hire \$2,500 "to procure the necessary articles for a more complete equipment of the fire department", a recommendation which was probably carried out, as the expenses for such purposes

received in different years as shown in the tables in the appendix is due to the mode of payment for the market house stalls. In some years payment was made largely by promissory notes. In the fiscal year in which such notes fell due the income from rent appeared large. In the year 1821 the stalls in the market house were let at auction and realized \$1,471. This plan was objected to by some as tending to drive out old and reliable dealers and to put the stalls in the hands of speculators. Rents from this particular source decreased within the next year or two because of an apparent agreement among bidders not to over bid each other. In 1823 therefore the stalls were appraised and no bid was received below the appraised value.

(27) The rate of percentage of their sales paid by auctioneers to the town seems to have been about one per cent. Previous to 1800 towns had been authorized to regulate the sales of goods at auction, (act of 1719, Pub. Laws 1730, 111, & Pub. Laws 1798, 554.) but in June of that year the state statute authorized them to appoint auctioneers "on such terms as they may find necessary" and they seem to have been elected annually in town meeting. In 1805 the town received from auctioneers \$592.41; in 1820, \$915.15; in 1826, \$1,001.78, which seems to be about the normal figure to the end of the period. By Act of 1822 the town treasurer paid over to the state one per cent. on every \$100 worth of goods sold at auction.

In 1798 the town of Providence was allowed to tax the owners of dogs. (Pub. Laws, 1798, 538.) No tax was imposed on dogs during this period.

(28) Fees were paid to the various officials constituting in all but a few cases, their entire remuneration. There were fees of the town clerk, members of the town council, constables, wardens and the town sergeant, coroners, gaugers, inspectors of beef, sheriffs, fence-viewers, viewers of hoops, the health officer, the pound keeper, inspector of lime and almost every petty officer connected with the town government.

show nearly 50 per cent. increase within four years from 1800 to 1804.²⁹ The first hydraulion or suction hand engine was purchased in 1822 at a cost of about \$1,200. The paid fire department was not organized until 1854. Meanwhile, by the law enacted just a century earlier, (1754) every householder was required to keep two leathern buckets in some convenient place in his house to be used in case of fire, and the president of the fire ward, as a mark of honor as well as an object of usefulness, carried a trumpet "painted red or white". Service in the fire department was voluntary and did not add to the public fiscal burdens. Payment for such service consisted usually of exemption from military and jury duty and occasionally, in case of large fires, of private contributions "of crackers, cheese and coffee".

THE POLICE DEPARTMENT.

The night watch had been kept up with more or less regularity during the winter months since the enactment of the law providing for it in 1764.³⁰ In 1796 a committee was formed to superintend the construction, for the use of the patrolmen, of a commodious building "twelve feet square and seven feet high", and from 1799 the salaries of the watchmen became a regular item of expenditure. The town treasurer was authorized to borrow money, if necessary, to pay the watchmen's wages as they fell due.³¹

(29) "The Voluntary Fire Department" by Elisha Dyer in R. I. Hist. Soc.

(30) On Dec. 16, 1796, the town council was authorized to hire night watchmen at a rate not to exceed \$1 per night. In Jan., 1799, there was a disposition on part of some of the freemen to return to the old method of a night watch by a rotation of services among the citizens, but a committee to whom the question was referred reported that such a duty would constitute an unequal tax and they advised "a direct tax upon the property of the citizens as most just". Town Meeting Records.

(31) In 1803 the town council was authorized to establish a night watch annually. (Town Meeting Records Nov. 19.) Entire control of the department shifted from the town meeting to the town council some years later and a night watch was provided for the summer as well as the winter months.

THE SCHOOL DEPARTMENT.

A free school system was introduced in the year 1800; instruction began December 23rd. By provision of the town meeting in 1799, the expenditures for schools were to be under the direction of the town council. Independently, however, of the town council, a school committee, the duties of which were to select teachers and appoint courses of instruction, was annually elected by the town meeting until 1828. The town council was authorized to fix the salaries of the instructors and make provision for the general maintenance of the schools, but reference was had to the town meeting in case of any expenditures involving the building of a new school or repairing of an old building.³²

By an act of October, 1828, \$10,000 was appropriated by the state to be distributed among the towns and cities for school purposes; the portion of Providence was \$1,250. A school committee of 21 members was provided for. It was to be elected by the freemen and it had the entire control of the money apportioned by the state and that appropriated by the town. An auditing committee was selected from its own members upon whose approval its bills were to be paid by the town treasurer. In the town meeting, which was held to approve the statute, objection was raised to such a grant of power over local expenditures as was therein provided, "although", said one speaker, "we think it no doubt that the town so far as they make an appropriation can direct the objects to which it shall be applied by the committee". The meeting then proceeded to elect five councilmen as members of the school committee and requested them to nominate others, which they did at the following meeting.

The school system was begun with the proceeds of a special tax of \$6,000, the balance of \$844.30 remaining from the Great Bridge Lottery and a small sum from the sale of some real estate. Owing to the excellent character and superior qualifica-

(32) The school system was begun in 1800 with four schools. In 1832 there were eleven public schools, including one for colored children established in 1831.

tions of those who were elected on the school committee and to the comparatively free hand which they had in regard to expenditures, the management of the schools from 1800 until 1832 was a model of economy in comparison with that of the other departments. The enthusiasm for the free school system was evidenced by the fact that at the opening session of the schools of about one thousand children of school age in Providence, nine hundred and eighty-eight pupils were enrolled.³³ The number probably soon declined, for in 1804 the total expenditure for the school department was only \$2,912. In 1832 the average number of enrolled pupils was twelve hundred and forty-three; the cost was nearly \$5.00 per scholar. Since the beginning of the free school system, the expenditures had about doubled and the number of pupils had probably more than doubled, although the number of enrolled pupils did not indicate so large an increase.³⁴

PUBLIC LIGHTING.

Not until 1821 was any action taken in regard to systematic public lighting, and, meanwhile, the citizens of Providence groped their way along at night in the dark, unless they carried a lantern, which was not an unusual custom, or happened for the moment to be within a district that was lighted by the individual property owner.³⁵ On the 15th of November, 1820, a committee was appointed to secure fifty lights and posts and thereafter the cost for maintaining the lights became an annually recurring item in the treasurer's accounts.³⁶

(33) The census report of 1790 gives the number of children below 16 years of age as 1,256, almost exactly one-fifth of the population. In 1800 therefore there was probably about 1,500 children below the age of 16 years, approximately two-thirds of whom or 1,000 would have been of a school age between 5 and 16 years. *Staples' Annals*. 511.

(34) An accurate comparison of the expenditures per pupil from the year 1800 cannot be made on account of the excessive number said to have been enrolled in that year, and the fact that the numbers of pupils for the next 15 years are not available. It is doubtful, considering the number of private schools in existence in the year 1800, if the number of permanent pupils exceeded 350. In 1820 it reached scarcely 1,000.

(35) A few places seem to have been lighted at public expense before this date; viz, in 1793. *Prov. Town Papers* No. 8,163 & 8,184.

(36) *Town Meeting Records*, 1820, 139.

SIDEWALKS.

In 1821 also the first systematic effort was made to keep the sidewalks in order. In that year two petitions, signed by nearly 150 freemen, were presented to the town meeting stating that "the sidewalks of most of the principal streets in the town are in so bad condition as to render passage over them very inconvenient at all times and actually dangerous in the night".³⁷ The petitioners further requested that the surveyor of highways be authorized and directed to repair the sidewalks and put them in good condition,—of course at the town's expense. Their petition was referred to a committee and resulted in the passage of an act by the general assembly which provided for the building and repairing of sidewalks at the expense of the abutting owner. The law, however, was not rigorously enforced until many years later. The town in 1824 expended \$6,000 for sidewalks and the committee of finance at the annual town meeting in 1823 reported that "the probable expense of finishing the sidewalks on account of the town, now directed by the commissioners to be completed this season, will be about \$2,000".³⁸ Doubtless a small portion of this expenditure was due to the construction of cross-walks of flag-stone, which were first provided for in 1822, but, owing to the incompleteness of the town treasurer's reports, it is impossible to state how much was expended for cross-walks and to what extent, in contravention of the law, the abutting owners were able to shift sidewalk expenses upon the common purse.

FEES AND SALARIES.

The expenditures for the official services of the town, as has already been noticed, were largely defrayed by fees. No return was made of the amount received by the various officers, but it was not large. In a memorial to their representatives in the general assembly in 1779, the freemen had favored salaries

(37) Ibid Sept. 29, 1821.

(38) Ibid, June 2, 1823. Commissioners of sidewalks were elected under a law of 1821. (Ordinances Ed. 1854, 58.) For a further account of the town's power over sidewalks see Pages 302 and 360.

which would adequately recompense the abilities and services performed by public officials, but decidedly opposed "place-men and pensioners", and on two occasions subsequently they voted not to pay their deputies to the general assembly.³⁹

Of the officials employed by the town between 1790 and 1832 no one gave his whole time to the duties of his office. The town treasurer's office and that of the town clerk were open only a portion of one or two days in each week during the first decade of this period, but more frequently in the decade of the twenties. Of the few officials who received a direct money payment, the members of the town audit received in the first ten years \$12 each.⁴⁰ During a portion of the time the town treasurer did not receive a definite salary but payment in the form of commissions on the amount of money which he handled. In 1814 it was voted "that the town treasurer receive the same commissions as heretofore, provided they do not exceed \$700".⁴¹ The salary of the overseer of the poor varied but reached in 1819, \$500 and in 1827, \$700. Not until near the end of the period did the members of the town council receive money compensation from the town treasury for their services, except at special meetings when they received "one dollar per day when occupied in the town's business". The clerk of the market in 1801 received \$100 and in 1830, \$250. With the average deductions for prompt payment of taxes, it was estimated that the net income of the tax collector did not exceed \$500.⁴²

THE POOR DEPARTMENT.

The greatest item of expense during the first twenty years of the period and one of the most important during the last

(39) Town Meeting Records Aug. 30, 1781 & Apr. 8, 1792.

(40) Ibid, June, 1797. In 1815 the town audit received \$25 per member; in 1830, \$40 per member.

(41) Town Meeting Records Aug. 20.

(42) The town clerk in 1826 was authorized to expend \$250 per year for office assistance. The assessors of rates were paid a percentage of the taxes assessed, in 1800 $1\frac{1}{4}$ per cent. The fees of the collector of taxes have been explained above.

twenty years was the support of the poor.⁴³ The official duties of the overseer of the poor were so onerous that by 1827 his salary had been raised to an amount equal to that of the town treasurer and was greater than that of any other officer. In 1820 a system of accurate accounts became necessary, and from 1823 quarterly reports were rendered,—the significance of such frequent reports is plain in the light of the fact that it was some years later before semi-annual reports of the treasurer's accounts were rendered.⁴⁴ Three years later the stringent regulations thought necessary were voiced in a poor law which provided that a vagrant or one who had no legal settlement in the town, and who had been warned to leave, might thereafter be fined \$7, confined to hard labor in the bridewell, bound out for one year or whipped with twenty-nine stripes.⁴⁵ About the same time a bill was proposed in the general assembly which provided that the owners of tenements should be responsible for the support of all their tenants who became a public charge.⁴⁶

In the year 1800 expenditures for poor exceeded \$2,700,—very nearly one-third the total annual outgo of the town exclusive of debt payments; in 1819 they were \$10,000,—very nearly two-fifths of the total ordinary expenditures. But be-

(43) A workhouse had been authorized by an act of the general assembly of October, 1796. A committee, appointed in 1803 to consider the question of poor expenses and make suggestions as to some more economical method, reported that they could recommend "no change in method until the town could erect and maintain a workhouse". The committee further reported that 41 persons were boarded out at an average cost of 84 cents a week and that out-relief had been furnished during the year to the extent of about \$3,660. The average cost of board for adults was \$1.00 per week, for children, 64 cents; of the 41 persons boarded at public expense, 26 were children,—a fact which reflects somewhat upon the morality of the time,—some were blind, some idiots and some insane. Town Meeting Records, June 6.

(44) The relative importance of poor expenses can best be understood by reading the almost weekly controversies in regard to the place of settlement of vagrants and letters exchanged with other towns in regard to such matters.

(45) The whipping post existed in Rhode Island until 1835. Subsequent to the building of Dexter Asylum paupers were "bound out" to the master of the Asylum.

(46) This bill applied to the suburban town of North Providence but it voiced the sentiments of the times.

tween 1820 and 1830, owing to increased expenditures for other purposes, they constituted at times less than one-sixth of the town's total outlay.⁴⁷

In 1817 Ebenezer Knight Dexter was appointed a member of the committee to take into consideration a method of poor relief and the expediency of building a new poor-house. Doubtless the knowledge then acquired was partly the cause of his subsequent beneficence. Upon his death (1824) he bequeathed to the town property consisting of securities and real estate estimated at about \$60,000, the income of which was to be forever used for the support of the poor. The town authorities at once began the construction of the building now known as the Dexter Asylum,—completed in 1828 at a cost of about \$43,000.

THE HIGHWAY DEPARTMENT.

The cost of highways, bridges and drains was large.⁴⁸ The management of the highway work affords an excellent illustration of the administrative inefficiency which resulted from the conflicting authority of the various officers and committees who had charge of the streets. The frequent checks imposed upon the expenditures of the surveyor of highways, as well as the protests against favoritism shown to certain localities, furnish strong evidence thus early of the existence of political rings.

In general the detailed management of expenditures for maintenance and repairs of streets was vested in the surveyors

(47) As compared with the figures of the present day it must be remembered that these amounts contain expenditures which are now classed under the head of asylums for the insane and imbeciles and also expenditures which are now partly borne by the two homes for the aged.

(48) The treasurer's accounts do not separate the amounts expended on bridges, drains and highways. In 1784, in 1807 and in 1815 the bridges over the Moshassuc River and Providence River had been washed away and entailed great expenditures upon the town. An overseer of the public bridges was first appointed on June 7, 1802. He was to have charge of all repairs except those of Weybosset bridge. If Weybosset bridge was to be repaired or any other bridge was to be rebuilt, the overseer was to defer to the advice of a committee on bridges. This committee was composed usually of members of the town council. Town Meeting Records.

of highways and the amount necessary to be expended was left to their discretion. At times the maximum amount was fixed by a town meeting vote. At times surveyors were given powers to decide upon both the amount of construction or paving of streets needed, and authority to draw upon the town treasurer for the money required. At times the town meeting or the town council acted in such matters. At times special committees were not only vested with full powers over street construction, but directed and controlled the work of the surveyors in matters of repairs or maintenance.⁴⁹ In 1809 Moses Brown, owing to lack of care of the highways by the surveyors, offered to take charge of the road to his house and many of the streets in the eastern and southern parts of the town at an annual rate of \$30 a mile; his offer was accepted. As the expenditures increased from year to year, the work upon the streets became less efficient and the conflict of authority became more prominent. In 1825 Pardon Mason, then a highway surveyor, received from the commissioners of sidewalks a communication objecting to his work because he had not consulted them: "Therefore", they wrote, "all you have done on those streets, (Aborn and Richmond) except what you might have thought necessary for repairs to make them passable, is illegal and unauthorized". "You will be sensible that the auditors of the town cannot allow and pass upon your accounts done as aforesaid".⁵⁰ At the June town meeting in 1828 public sentiment was voiced as follows:—"Whereas much dissatisfaction has been manifest among the citizens of the town with regard to the great expenditures of money by the surveyors of the highways upon many of the public streets in different sections of the town, it has been thought expedient to appoint an advising committee to act with the surveyors on that subject".

To the practical difficulties of the above nature was added the indefiniteness of the system of public accounting, arising

(49) After 1822 the surveyor of highways was subject to the commissioners of sidewalks in matters relating to the grade of the latter. Between 1799 and 1831 surveyors of highways were restricted to an expenditure, at various times, of from \$5 to \$50 in any one place.

(50) Town audit book among Prov. Town Papers.

from the failure to distinguish clearly between expenditures for permanent improvement and for maintenance. The absence of any fixed policy of improvement, the dependence on adjacent owners of real estate for some portion of the expenses for highways at one time, and the defrayal of the whole cost of such work by the public treasury or by lottery at another time, resulted in a complexity and confusion that detracts greatly from the value of even such meager statistics as are available.⁵¹ The importance of some system, however, from a financial point of view, was recognized by many, and William Thayer,⁵² writing from Paris in 1819, advised the town to take action in regard to laying out the streets "while the Proprietors' interest is now in favor of the plan". "I most humbly beg the town instantly to begin to make suitable arrangements to accommodate a numerous population", he wrote, "for they may rest assured if it is made convenient and agreeable, that Providence will become one of the greatest marts of trade in the new world!"⁵³ Thayer's counsels were unheeded and, although the whole question of street improvements was frequently referred to special committees, very little action seems to have been taken by them. A system of paving the streets had been begun in 1761, but the work of the year 1782, as we have already noticed, was the first to be paid for by public loans. A resolution of 1784 authorized the treasurer to issue notes to run two years "for pavements of streets now making or lately made".⁵⁴

The plan of borrowing for even a short time for highway purposes once commenced, the work of construction went on with ups and downs for the next fifty years, until the increase of debt, largely due to highways, led to a change in the form of local government. Early in the decade of the twenty's the paving of gutters began and a few years later the growing cost

(51) In Aug., 1818, it was voted to repair Atwell Ave. and to expend not over \$300 "if individuals will pay the other half". A similar provision in 1823 related to a street around the cove. Town Meeting Records, 248.

(52) Thayer had been a member of the town council.

(53) Town Meeting Records Aug. 31, 1819.

(54) Ibid, Sept. 18, 1784.

of these items called forth a protest from John Howland, the then town treasurer. "The resolution of the town", said he, "authorizing the pavement of gutters, where individuals should previously have made the sidewalks and affixed curbstones, has received such a *liberal* construction as greatly to swell the highway account and increase the public debt".⁵⁵ This was not the first time that Howland had spoken in plain terms of the highway expenditures. He had called attention to them nearly every year since he had undertaken the duties of town treasurer in 1819. The practice of piling up debt was begun under the pretence that the expenditures for paving were permanent.⁵⁶ That there was something of an error lurking in the notion of such "permanent expenditures", Howland explained in his report for 1825, when he pointed out that the frequent recurrence of such expenditures deprived them of their "contingent character".⁵⁷ "For the four years", said he, "ending the 31st of December, 1822, the average amount paid on account of highways and bridges was \$2,500 per year, and * * in the year ending on the first day of the present month there has been paid \$8,517",—a threefold increase in three years. In a short time (1829) he again returned to the subject and stated that the expenditures for highways and bridges "for the four years ending December 31st, 1828, was \$49,486". In 1829 highways and bridges cost \$12,140.68. It was many years before these figures were again approached, but, within the ten years from 1820 to 1829 inclusive, the department of highways, bridges, sidewalks and drains, had cost the town more than \$80,000,—⁵⁸

(55) Town treasurer's report, June, 1829.

(56) The contract price for street paving in 1790 indicates the probable permanent character of such work. It was about 63 cents per square yard. On May 10th, 1804, the town made a contract for paving Westminster and High Streets at a rate of 37 cents per square yard. Possibly this rate may not include the cost of the cobble-stones.

(57) The modern methods of bookkeeping and the attempt to separate the expenditures into classes of ordinary and extraordinary expenditures, was not made until Treasurer Howland assumed office in 1819.

(58) These figures are not exact, as the data for one or two of the earlier years are wanting. The amount was probably nearer \$90,000 than \$80,000.

a sum about equal to the total increase in debt during the same period.⁵⁹

THE PUBLIC DEBT.

The consideration of the expenditures for means of communication forms a natural introduction to the discussion both of the town debt and of the town financial system, for the cost of the former was one of the most important agencies in building up the one and a potent force in shaping the character of the other.⁶⁰

The town of Providence had not been free from debt since long before the Revolution. For more than half of the forty years of the period here treated the taxes assessed were insufficient to meet the known expenditures or the ensuing year.⁶¹ No provision was made for defraying a portion of the extraordinary expenditures or for the paying off the debt.

The freemen had early adopted the usual expedients for securing some degree of economy in expenditures; they had established a town audit.⁶² Various public officers were occasionally called to account for some apparent laxity in methods of bookkeeping.⁶³ In the latter part of the period a temporary committee on finance⁶⁴ recommended the annual appointment of a committee of five "to be styled a committee of finance", whose duty it shall be to meet at the town treasurer's office once in each month to examine the accounts and expenditures of the town and to advise in all financial concerns and expenditures of the town, which may be necessary for the town treasurer to carry into effect, also at any town meeting,

(59) See Table No. 2 Appendix.

(60) "Within four years, 1825-28 inclusive, the amount of town payments for highways, causeway on south side of canal basin, and Mill Bridge, have been \$49,486; on account of Dexter Asylum building, \$41,500". Treasurer Howland's report, 1829. "A large portion of the increase of the town debt for several years past has been incurred in making improvements in public highways and bridges". Treas. Report, 1825.

(61) See reports of the committee on finance 1824-30 in the Town Meeting Records.

(62) Town Audit Book in Prov. Town Papers.

(63) Beginning in 1830 the town treasurer made semi-annual reports.

(64) Town Meeting Records, June 2, 1823.

when the citizens request any improvement or expenditure to be made on account of the town, said request shall be referred to said committee, whose duty it shall be to examine into the same and to report at the next town meeting their opinion as to the propriety of making said improvement or expenditure and of the probable expense, if made, and that such contemplated improvements be inserted in a warrant convening the citizens of the town for the town meeting". Evidently, however, this was too generous a grant of power. Within three months the town meeting passed a resolution repealing that part of the ordinance which required all requests and motions for the expenditures of the town to be referred to the committee of finance, and inserted in warrants for calling town meetings, before being acted upon by the freemen. According to general statute no vote for imposing a tax or for disposing of the town's land could be taken unless notice that such action was intended had been given through the official warrant calling the town meeting, but it was not until a year or two later that the finance committee succeeded in getting a notice of the general character of the measures to be considered inserted in the warrant assembling the citizens in the town house.⁶⁵

In 1790 the town debt was about \$26,800 and by 1795 or 1796 it had increased to \$38,000. Earnest efforts, however, were made toward its reduction.⁶⁶ From 1790 to 1799 inclusive there was no tax assessed in which some provision was not made for the reduction of the outstanding obligations.⁶⁷ Certifi-

(65) In the same year (1823) at a subsequent meeting held on August 26th, the finance committee recommended the quarterly settlement of the accounts of the town council, the overseer of the poor, surveyor of highways and overseer of public bridges with the town audit, "and that the surveyors of highways and overseer of bridges mention in their report the highways and bridges repaired and the expenditures on each". The overseer of the poor complied with the recommendation and made his reports regularly, but no reports seem to have been made by the highway officers. The fire wards made an annual report.

(66) In 1792 the town treasurer was authorized to exchange the paper money in the treasury for specie at a ratio not to exceed 15 to 1 and pay the town debt if possible. Town Meeting Records, April 25.

(67) In 1795 debt certificates for one-third, and on Aug. 30, 1799, debt certificates for one-fourth, of the town debt were receivable in payment of taxes.

cates of indebtedness were issued to the creditors of the town for a considerable portion of their claims (such certificates were receivable in payment of taxes) and it was not unusual to provide for the receipt in payment of taxes of all proved bills for sums less than \$10. By these means the debt was reduced to a little over \$22,000 in 1800. For the next ten years, owing to increasing expenditures for the poor, for the schools and general public improvements, the debt grew rapidly, reaching nearly \$40,000 in 1810.⁶⁸ On June 3, 1811, a committee was appointed "to examine into the receipts and expenditures of the town and the mode and manner of accounting for the same". It was also voted "that the said committee advise some more economical methods in order to lessen the expenditures in the future"; the gravity of the situation was recognized by conferring upon the committee the power "to send for persons, books and papers as they may deem expedient". The task was evidently too great for the committee; one of them resigned within a few days and no report seems to have been made by the others. Nevertheless some economy, caused doubtless by the war and the subsequent business depression, was introduced, and by 1818 the debt had been reduced to about \$27,500. From that time to 1830 the increase was almost continuous.

The necessary results of the increase in expenditures after 1815 had been patent to many. The deceptive character of the so-called "permanent improvements" began to appear. In 1815 Town Treasurer, George Olney, after the great storm of September 23rd, in which Weybosset Bridge was washed away, was called upon to pay for its re-construction out of the town funds, and to the town meeting then convened he declared that "the injurious consequences both to a desirable economy in building the bridge and to the audit of the town, of granting certificates without an adequate provision speedily to take them up, must be obvious to everyone", but the town meeting simply authorized him to hire such sums of money as were necessary of the banks at not more than "the usual banking interest".⁶⁹

(68) The debt in 1805 was \$30,000.

(69) Town Meeting Records, April 17, 1816.

The ill-considered expedient of borrowing for any and all purposes and especially to provide for a general deficit soon became chronic. Doubtless the wide-spread false notions of finance and the opinions prevalent regarding the functions of banks, which were at that time increasing rapidly in number and issuing notes quite out of proportion to their demand assets, were responsible for some portion of the loose financiering of the town meeting, and led to raising as little as possible by taxation and instructing the treasurer to replenish his exhausted funds by discounting the town's notes. The banks themselves fostered such imprudence by granting too ready and too promiscuous credit through issues of inflated currency. While individuals in the community were increasing their obligations with recklessness and disregard of the ultimate means of payment, it could not but happen that such influences would be reflected in the public attitude toward the town debt.⁷⁰

John Howland, town treasurer 1819-1832, began a regular system of estimates for the ensuing year which he presented to the town meeting with his report.⁷¹ The finance committee in presenting its estimates on May 31st, 1823, pointed out that with the extra expenses to be incurred, and with the ordinary expenses of the ensuing year, they anticipated an increase in the debt of about \$8,000, making the total about \$32,000. The

(70) Report of Benjamin Hazard on excessive banking capital in the state made to the general assembly June Session 1826 in a book of Rhode Island pamphlets owned by Howard W. Preston; see also addresses of John Howland, town treasurer and treasurer of the Providence Institution for Savings, in Stone's Life of Howland. Hazard pointed out in his report that the Rhode Island state bank loans had increased as follows:—

In 1816, \$2,547,000; in 1820, \$3,424,000; in 1826, \$6,968,000. In six years the inflated loans had more than doubled. Simple interest on the loans at going rates amounted to \$418,098. "Nearly all the wealthy men of the state are directors or stockholders". They are calculated to "owe only one-fifth of the bank credits but they own nearly all the rateable property of the state, while four-fifths of the bank credits are owed by others with very little rateable property". "The almost unbounded and indiscriminate credit given by the banks has begotten in all classes a spirit of gambling in trade and speculation and castle-building which is the besetting sin of this country;—a discouragement to industry, an enemy to frugality".

(71) The first estimate of this kind seems to have been in 1817. Prov. Town Papers No. 0026930.

town meeting, however, took no action on the matter. Howland himself voiced the sentiments of the community when he said that to balance the increase in indebtedness "the town would be in possession of valuable permanent improvements, the benefit of which will be enjoyed by those who are to succeed as well as those by whose exertions they have been brought into existence". The total payments of debt, however, since the year 1800 had not been equal to the amount of debt existing at that time; and it was therefore more than probable that the town was carrying a debt of at least \$7,000 for street paving which had been laid between 1790 and 1795, a large portion of such paving having been relaid since and some portion of it having been torn up and replaced with gravel. The town was still in debt for some "permanent improvements" which had long since worn out. In 1824 Howland said, "The increase of population has caused the layout of new streets, new buildings and improvements, but it will be compensated for by an increase in real estate, which will bear its share of the common burden". But by 1825 he saw at least the partial fallacy of his position when he said, "the treasurer in his several annual statements has separated what was termed the usual and ordinary expenses from those called the extra expenses, as properly exhibiting the amount on which calculations might be made for the expenditures of the following year. But the three last years have proved that, although the extra expenditures have varied in their object and amount, yet their regular occurrence has deprived them of their contingent character, and it now appears that they ought to form an important item in an estimate for the supplies of the ensuing year".⁷² The so-called extra expenditures had increased from \$4,057 in 1823 to \$7,721 in 1824 and to \$8,291 in 1825; the increase in debt in those three years had been from \$28,894 to \$43,615. In 1825 therefore the amount of the taxes assessed was raised from \$25,000 to \$30,000. The increase, however, was not more than half enough to provide for the increase in debt which had occurred between 1824 and 1825, and was only one-fourth of

(72) Town Meeting Records, April 20, 1825.

the increase of \$20,000 in the debt during the following fiscal year.⁷³ The town officials soon began to learn their lesson by shifts to which they were put in order to meet the expenses. Howland, although he spoke somewhat hopefully of the expenses for highway pavements as being largely permanent and not likely to recur again at once, said further, "but it may be improper to estimate a less sum (than for the past year) as other purposes and expenditures will necessarily accompany the rapid increase in population". The debt had grown to \$82,000. The town meeting was disposed to cast its duties upon others. In June, 1828, it was voted that "whenever the necessities of the town require money to be hired for its use, to be judged by the finance committee, the town treasurer be authorized to hire the same on account of the town on receiving the advice and direction of said committee for that purpose".⁷⁴ In his report in June, 1829, Howland said, "since the first day of May the treasurer has been obliged to resort to the old expedient of issuing certificates to meet the demands on the treasury. To this embarrassing and unsatisfactory mode of payment he had reasonable expectations, as expressed in a former report to the town, of not being again compelled to resort, as it has reduced many, especially the watchmen and lamplighters, who were unable to wait for the redemption of the certificates, to the necessity of disposing of them on such terms as may be prescribed by others".

Forced loans through certificates were no longer available. Renewals of the floating debt at fluctuating bank rates of interest became increasingly difficult as the public attitude

(73) The increased expenditures were for building the Dexter Asylum. Highways cost \$1,500, schools \$2,600, fire department \$4,900, and at the end of the fiscal year 1826 the debt was \$63,387.

(74) Other votes of a somewhat similar character had been passed by the town meeting before this time and frequently after it, but they had in all cases limited the amount to be borrowed. This was an unlimited grant, the real significance of which probably was not comprehended at the time, as the press of the day makes no comment on the resolution. Perhaps the absence of comment on such an unusual vote is significant. The finance committee, however, seems to have managed the town's business as prudently as circumstances would permit.

and the practice of the banks in regard to note issues became more conservative. Efforts to reduce its amount had failed. In 1830⁷⁵ the debt amounted to \$110,000 and funding had become imperative.

The process of funding had been delayed for many years. It had been suggested in 1815. In 1824 a proposition was made for funding the debt into five per cent. bonds, the amount to be \$30,000. This proposal met with opposition. Among the claims of the objectors, it was asserted that the rate of 5 per cent. would lessen the income of the Providence Institution for Savings (established in 1819) which held \$20,000 of the city's notes issued at various times, when money could not easily have been procured from other banks and individuals. The decrease in the income of the savings bank would curtail the income of its poor depositors,—the old women, the weak and orphans,—who might thereby become “chargeable on the town”. The argument prevailed. The fear of increased poor expenses overcame in the minds of the citizens all benefits which would accrue from a funding operation.⁷⁶ In a few years conditions had changed; in 1830, acting under the advice of a finance committee, the treasurer advertised for proposals for a five per cent. stock. In the same year the stock⁷⁷ was issued and \$1,100 of the floating debt was paid.

At the opening of the century the town meeting had been

(75) This is the calendar year of 1829. The debt is that of January 1, 1830.

(76) Providence Gazette, June 12, 1824. Such was the argument advanced in the town meeting.

(77) The loan was for \$105,000 bearing semi-annual interest at the rate of 5% per annum. The bonds were redeemable as follows:—\$10,000 in each of the years 1832, 1834 and 1836; \$15,000 in Apr., 1838; \$60,000 in Apr., 1840. No proposals were received for less than \$500 nor at a less rate than par. (Record Book of committee of finance June 1, 1829, among Prov. Town Papers.) The finance committee report that a premium was offered of $\frac{1}{4}$ of 1 per cent. for the \$10,000 loan of 1832, $\frac{1}{2}$ of 1 per cent. for the \$10,000 of 1834, $\frac{3}{4}$ of 1 per cent. for the \$10,000 of 1836, 1 per cent. for the \$15,000 loan of 1838, and $1\frac{1}{4}$ per cent. for the \$60,000 due in 1840. Treasurer Howland reports that one-half the issue was taken by the Providence Institution for Savings.

not only the supreme taxing and legislative power, but it had known how to direct the expenditure of the money which it had voted to raise both by taxation and the use of credit. It had controlled the expenditures of the surveyor of highways, had appointed special committees on all matters of layout and construction and had directed the town council in similar matters, it annually voted the town watch and regulated its number and its personnel, it authorized the purchase of new apparatus for the fire department and prescribed regulations for governing that organization, it established the rate of fees for the town officers;⁷⁸ it had supervised the work of the clerk of the market and matters pertaining to the wharves and harbors and had taken active interest in provision for the poor. There was an intimate relation and close accord between the power that provided the income and that which directly controlled the outgo. Within thirty years the change had been far-reaching. There had gradually developed a kind of special executive committee which, side by side with the town council, had acquired nearly complete control over expenditures. The school committee had become a power unto itself, though it had used that power wisely. The town watch was completely under the direction of the town council and the same was true of the department of lights. In addition to these powers at one vote, passed June 7, 1830, the following were referred to the town council "for government":—"markets, streets, highways, lighting, nuisances, landing places, wharves, anchoring, mooring vessels, encroachment of waters of the river and harbor, night watch and security of the town, cook-shops, taverns, places of entertainment, foot-walks and sidewalks, gutters, drains, signs, steps, cellar doors, lamps and penalties for breach of the law not exceeding \$20". Further than this the town council had had in connection with many of its less important duties, statutory powers of probate, license and the settlement of intestate

(78) Except such fees as were regulated by state statute.

estates and other powers already noted.⁷⁹ While still nominally possessed of the power to make appropriations the town meeting made such appropriations on the recommendation of committees. The direction of expenditure had been practically vested in others and the severance between the two original functions of the town meeting was nearly complete. A seemingly important step was taken when, on June 11, 1828, it conferred upon the finance committee and treasurer the power to incur debt "whenever the necessities of the town require money to be hired for its use, to be judged by the finance committee". It thus divested itself of another important element of its power; for the right to impose the burden of debt was the right to impose insolvency upon the community, and the conferring of such power upon another involved the virtual abandonment of the principle of self-taxation; it was the breaking down of the safeguard of those democratic institutions which the New England town meeting represented in their purest form.

The complete change which had now occurred was not indeed a conscious one, nor can the transfer of power over revenue and expenditures to committees or the town council be looked upon as the result which those bodies had struggled ostensibly to obtain. It was the simple fact that the growth and complexity of public business during these forty years had been so great that, from time to time, the town meeting had been compelled to invest other branches of the government with delegated authority which in the course of time had become in its nature permanent. The freemen, recognizing their inability in open town meeting to take into consideration the minute details of the now widely diversified public affairs, had lost interest in them. The reports of the treasurer and finance committee were ordered printed and distributed among the citizens. The town meeting had ceased to be the source of information and the forum of discussion. It became more and more a packed caucus from

(79) See Page 135.

which independent and intelligent consideration and individual judgment of the freemen were almost entirely eliminated. A struggle between the town meeting and the town council on the question of the rate of license illustrates this condition of public sentiment.

We have already noticed that the town council, influenced not less by a desire to increase its income than from the fact that 90 per cent. of the inmates of the poor house were said to have become a charge upon the town because of their intemperate habits, had raised the rate of retail liquor license from \$16 to \$28 per year.⁸⁰ A large number of the liquor dealers had willingly paid the increase. A few were opposed to it and they succeeded in calling a town meeting to direct the council to change the rate. At a packed town meeting held October 7th, a vote to that effect was passed, but the town council, having acted entirely within the limits of its statutory authority,⁸¹ took no action upon the matter and continued to issue licenses at the increased rate. A second town meeting was called and convened on the afternoon of October 18th. At that meeting after "several motions were made and several votes taken to adjourn and for indefinite postponement" a decision was reached. If the town council could not be compelled legally to lower the license rate, the town meeting could compel the refunding of all excess payments. It could thus indirectly accomplish its purpose, even though by so doing it should nullify the spirit of the state statute. It was therefore resolved to instruct the town treasurer to return the excess of license money, over the rate of the previous year, which had been paid to him by those who had already taken out licenses. The resolution contained the following significant words:—"Whereas the town council has not listened to a large majority of the freemen in town meeting assembled", etc.⁸²

(80) See also Page 141.

(81) The state statute conferred powers of regulating the amount of the license within the maximum and minimum limits fixed by it on the town council. The town meeting had no authority in regard to the question at issue.

(82) Town Meeting Records, October 18, 1830.

During the debate which lasted from afternoon until 7:30 in the evening, William T. Grinnell, a member of the town council, had said "I am not in favor of a town government, as is well known, but the constituted authorities ought to be sustained. I think, Sir, we have seen enough today to convince us that it is time our form of government was changed. If every excitement that happens to prevail in the community is to be seized upon to set aside our laws, where is our security?"⁸³ Grinnell was right. The town meeting had not only divested itself of many of its important powers, but it had become a rabble to be swayed at will by the political intriguer.

However, there were many who conscientiously opposed the change to a city government. Their experience with a representative form of government in the general assembly had not been altogether a happy one. They had learned that injustice could as readily occur in that, as in any other form of government, and they were fearful that those injustices might repeat themselves if such a system should be adopted in local affairs. There were still others who opposed the change not because of a lack of recognition of the superiority of the representative principle, but because of the very strength of it. They hesitated long to put away from themselves that direct control over income and expenditure which must necessarily devolve upon any truly representative body, and they clung to the theory of that control for some months longer as though any change would be almost a revolution. A riot, however, attended by bloodshed and a close approach to local anarchy precipitated action and the final vote in favor of the city charter was taken November 21, 1831.⁸⁴

This seemingly momentous revolution was by no means

(83) Rhode Island American, October 26, 1830.

(84) This riot occurred in a disreputable quarter in the northern part of the town. It grew out of a quarrel between a few drunken sailors and the negroes dwelling at Olney's Lane. The disturbance continued during parts of three days. The state militia was called to the aid of the town authorities; after fair warning to the mob to disperse the militia fired, killing one man, wounding others; the rioters at once dispersed.

sudden. It was no abrupt breaking down of the town government. The difficulty in quelling the riot at Olney's Lane in 1831 has been overestimated as a conclusive evidence of the immediate need of the adoption of the city charter. The incident was simply the last link in a long chain of evidence which, emphasized by the time and occasion, seemed to make plain the need of a transition to a representative form of government. Such evidence was more apparent than real. The failure to maintain the peace of the community was not due to the town form of government. The same failure, the same need of resort to the state militia, would have occurred had a city form of government existed. Had the riot occurred thirty years earlier a city charter would doubtless not have been suggested as a necessary remedy for the inability of the town to repress disorder. To efficiently police a community is an executive function, and if a stronger executive had been the chief defect of the town government, the suggestion which was then made, that the president of the town council be vested with more liberal powers, would have been an all-sufficient cure. The executive of a city government would have been powerless before the mob which gathered at Olney's Lane. The defect in local government was far more fundamental than such an incident could disclose. It lay in the legislative branch of the town government; in the then character of the town meeting which had ceased to perform efficiently its function in local government, which had divested itself of and decentralized its powers, had lost direct control over the town's expenditures and had shown itself incapable of adequately providing for its income. This defect had been clearly manifest for over ten years and had appeared in the repeated failures of the town meeting to intelligently direct the local fiscal operations until revenue and expenses had lost touch with each other. Such a defect a city government could remedy.

CHAPTER V.

THE DEVELOPMENT OF CITY GOVERNMENT, 1832-1854.

SYNOPSIS. A period of great political activity.—The influence of immigration.—The new city government.—Powers of the executive and legislature.—The registry tax began in 1842.—Revaluations of property.

Improved methods of fiscal management.—City auditor elected 1847.—School system reorganized 1838-43.—School committee elected 1833, by city council; 1853, by the electors.—Public works.—Street commissioners first appointed 1843.—Assessments for street improvements and drains suggested in 1841.—Poor department.—Police department paid by fees 1833.—A permanent, paid department organized 1851.—Fire department 1833, voluntary.—Permanent, paid department organized in 1854.—First systematic management of debt 1841.

| | | | | |
|--|-----------|-----------|------------------------|-------|
| | 1833 | 1853 | | |
| Area, sq. miles. | 5.5 | 5.5 | | |
| Population*. | 18.6 | 44.2 | | |
| Valuations of general property | \$12,600. | \$37,300. | | |
| Taxes on general property | 38.5 | 165.6 | | |
| Expenditures, except debt operations | 46.4 | 204.9 | | |
| Debt | 105.6 | 175.5 | | |
| Maintenance cost of | 1833 | 1853 | | |
| Fire dep't. | \$1.8 | \$15.5 | Pub. light dep't. | \$1.7 |
| Police dep't. | 4.1 | 19.9 | School dep't. | 6.2 |
| Poor dep't. | 8.8 | 21.5 | Street dep't. | 6.5 |
| | | | | 31.6 |

* Subsequent tabulated figures are based on \$1000 as a unit, 00.00 being omitted.

The financial and administrative history of this, like that of the former period, cannot be clearly understood without a general knowledge of the important political movements, and the industrial and social revolution which for many years were the chief topics of all public discussion and occupied the public mind to the exclusion of almost all else.

The industrial advance which had been made by the town of Providence since the beginning of the century had its counterpart in the progress of the manufacturing interests throughout the state. Local wealth had increased at a far greater rate than was indicated by the increase in local property valuation, as the mills, bleacheries, and machine shops, which had been built throughout the state along the banks of the rivers whose water power was abundant, were largely owned by the citizens of Providence.¹ Progress, however, was confined to the land.

(1) In 1831, without enumerating any of the smaller plants in the state, there were in operation 119 cotton mills, 22 woolen mills, 5

The commercial supremacy which the town had enjoyed in its early days was superseded by manufacturing enterprises and, in the absence of foresight and liberal public spirit, its shipping and sea transportation were not encouraged by harbor improvements.²

In the town of Providence, and in the city as well, the commercial and manufacturing element, the federalists of the earlier days and the whigs of this period, the aristocracy and the land holders had constituted the ruling element. Opposed to them was numerous minority among the freemen and, if we add to these the non-freemen of voting age, probably a considerable majority of the whole people. The bitterness between these two factions had grown from time to time and had received an important impulse in that enthusiasm which spread over the democracy during the "reign of Andrew Jackson". Political animosities were further aggravated through the influence of immigration. The "Celtic Exodus" began to be felt in Providence when the development of the textile and mechanical industries made Rhode Island an attractive point to laborers, and from 1838 until the civil war the increase of the foreign population was the cause of some political solicitude to the conservative element. By the democrats, aliens were received with open arms; they were probable recruits and swelled the forces of opposition and discontent. In the eyes of the whig, the foreigner, because of his ignorance of a democratic form of government, was a menace to existing institutions. On the merits or demerits of the controversy which led to the Dorr War, we need pass no judgment. The contest was prolonged. It began in the latter part of the eighteenth century. It did not end with the adoption

bleacheries, 22 print works, 10 foundries, 40 tanneries and 27 jewelry shops, representing an investment of nearly \$6,830,000 or more than half the total assessed valuation of Providence. They consumed raw materials of the value of \$2,694,000 annually, employed 11,300 persons and paid wages amounting to \$1,968,000.

(2) In 1854 \$1 a year was charged on all vessels sailing in Narragansett Bay and \$1 for each entry of outside vessels. The harbor master's fees, made up largely of such charges, amounted to \$130 in 1854 and \$876 in 1855. In 1854 also \$25,000 was appropriated for "cleaning the harbor of mud". Port duty collected before 1790 had been devoted to the improvement of the harbor.

of the new constitution in 1842. The differences between the two parties were too deep seated to be overcome by such palliatives as were granted by the dominant party and embodied in that constitution. Although there was a lull for a few years after 1842, the strife burst forth in 1850 with renewed bitterness and with an intensity which can be plainly seen after fifty years. This new outburst culminated in the success of the democratic party, both in city and state, in the year 1853. Vote buying had become common and there was no attempt to conceal the fact that the political managers of each party paid in a lump sum the registry tax of the voters whose ballots they expected to control.³ Mayor Barstow, who took office in 1852, and whose administration was careful and businesslike, was compelled to decline a renomination because of the accusations and vituperations which were heaped upon him for almost every act in his official career by the organs of the democratic party.⁴ The whole period of twenty years was attended by intense party strife and a display of passion.⁵

THE NEW FORM OF GOVERNMENT.

The city government, inaugurated on the first Monday in June, 1832, in the representatives' chamber of the state house, consisted of executive, legislative and judicial departments.

(3) It had been intended by the framers of the state constitution of 1842, which granted the right of franchise for general officers to the registry voters, that the registry taxes should be paid before the first day of January in the year in which the registry voter thereby acquired the right to vote, but the period within which registry taxes could be paid was changed by a democratic general assembly to within four days of the time of election. The purchasable voter refrained from paying his registry tax and the burden, which he thus imposed upon those who sought his vote, became so great that after 1853 both whigs and democrats were anxious for the repeal of the registry tax. *Prov. Journal*, April 12, 1854.

The constitution of 1842 extended the franchise to all naturalized male citizens possessing the amount of real estate previously required of native citizens; it extended to all native male citizens who paid a personal property tax or a registration tax of \$1, the right to vote except for the election of the city council of Providence, for imposing a tax, or for the expenditure of money in town meetings.

(4) *The Post and the Tribune*, 1852 and '53.

(5) "Tomorrow the people of this city are to decide whether they will continue under the old-fashioned conservative rule, which they have always preserved and always sustained, or whether they will

The mayor was elected by the freemen, i. e., real estate owners, until 1843 and then by the general property voters until 1853, and subsequently by both property and registry voters.

His duties were patterned upon those of the president of the town council and the early town magistrate. He was a justice of the peace, the official head of the police force and, in view of the recent riot, he was vested with the powers of a sheriff to repress disorders. He inspected the conduct of all subordinate officers and caused them to be punished for violation of duty. He was the presiding officer of the board of aldermen and of the common council and board of aldermen when in joint session, but he had only a casting vote. He was a chief magistrate and advisory official but his legislative duties were limited as he had no veto power until 1854 and the veto power then granted could be overridden by a majority of all elected members of the board of aldermen and common council.

The aldermen were elected one from each ward but on a general city ticket and the mayor and board of aldermen were a returning board to whom votes cast for themselves were sent for counting. The members of the common council were elected at the ward meetings, four from each ward, usually by acclamation, the certificate of the ward clerk being a certificate of election. By law of 1843 the common councilmen were elected by ballot and the ballots were returned to the board of aldermen who counted them and issued certificates of election. The aldermen and common councilmen were elected exclusively by

launch on a sea of wild experiment and surrender everything to the chances of the wind and waves". *Prov. Journal*, May 10, 1853.

Prov. Journal, May 17, 1853, quotes the *Providence Post* as threatening, if the board of aldermen oppose the election of Danforth, the democratic candidate for mayor, to have a special session of the general assembly called and the city charter revised and some of its important provisions repealed without consulting the people who are governed by it. The *Journal* replied, "Very well, go ahead. Call your special session of the general assembly; trample upon the charter of this city as you have already trampled upon the constitution; overthrow the supreme court to put upon the bench men who will interpret your blundering legislation to mean what it does not express upon the face of it. We should like to try that question; we should like to see if there be any amount of wrong, of injury, of insult and outrage that can arouse the conservative party of this city to bring out their majority and vindicate the laws".

freeholders until 1843 and subsequently by general property voters.

"The executive powers of the city generally, together with the powers of the town council and administration of the police force, were vested in the mayor and board of aldermen". All other powers of the freemen of the town and of its successor, the city, were vested in the city council. The city council therefore had complete control of all fiscal matters, elected all city officials, determined their salaries, terms of office and duties, except in the cases of the sidewalk commissioners who had some statutory authority until 1841, when their office was abolished, and of the surveyor of highways who also had some statutory powers. All municipal work was thus performed by administrative officials or committees directly responsible to the city legislature.

The judicial system consisted of a municipal court and a police court, the former having cognizance of probate matters and of appeals from the police court when both parties to the case were citizens of Providence. The municipal judge was elected by the city council. The police court had cognizance of offences against city ordinances. Its punishments and fines were limited to imprisonment for ten days and \$20 respectively. Appeals in cases to which a non-resident was a party were to the court of common pleas, otherwise to the municipal court. Its judge was elected by the city council from among the justices of peace assigned to the city by the general assembly.

No one saw more clearly the difficulties which beset the new city government than Mayor Bridgham.⁶ He had a keen appreciation of the ultra-conservatism of the majority of the voters and tax payers. In his inaugural address he outlined the probable effects of the new form of government. He did not anticipate any decrease in the expenditures, "but", said he, "at the same time that our annual expenses increase it ought to be remembered that the tax payers and

(6) Inaugural 1832. He was elected mayor nine times in succession, dying in office in Dec., 1840.

the means of paying also increase, though not perhaps in the same proportion". "We have been gradually sinking into debt" "and the annual tax ought to be sufficient in amount to cover our annual expenses and thereby prevent any increase in our public debt". "Unfortunately", he added, "we have but few other means of raising money to defray our expenses than by hard, dry, direct taxation, which of all modes of abstracting money from the pockets of the people is the most obnoxious". "We ought not", however, "let our pride lead us to extravagance nor our frugality to meanness".

The history of the administrative changes for the succeeding eight years, until the death of Mayor Bridgham in 1840, and indeed for more than a decade after his death, is the history of the reforms planned by him in 1832 and 1833. The city government of Providence from 1832 to 1850 owes much to the sterling character of Bridgham and his successor, Thomas M. Burgess.⁷

The city began its housekeeping with somewhat limited facilities. The meetings of the town council had been frequently held in the house of one of its members, and when the city council, composed of twenty-four members of the common council and six aldermen, came together, resort was had to the state house for their accommodation. Except the forty acres of the Dexter Almshouse farm and other lands donated by Dexter, the city owned very little income-producing real estate, its annual rentals, exclusive of \$1,760 from market house stalls, being only \$621.

Although eleven public schools were maintained, four schoolhouses only were upon land owned by the city. The property of the fire department consisted of two hydraulions, two stationary engines, seven fire engines, two hook and ladder trucks and some protective apparatus, and was kept in buildings all but one of which were upon leased land. The city was entirely without a fireproof place for

(7) Mayor from 1841 until 1852. Bridgham was very able in administrative matters and Burgess was remarkable for his grasp of financial matters.

keeping its public records, and so nearly exhausted was the treasury when the city government was inaugurated that within a few days it was necessary to borrow \$5,000 for current expenses. But if the city had inherited from the town only a meager material and financial equipment, it followed the custom and tradition of the town in at once supplying itself with officials whose number formed a startling contrast to the number of freemen. Including the volunteer fire department of about 425 men, there were 600 officers appointed. The freemen numbered 1,216.

Excluding the fire department, of the 150 officers all but a dozen were paid for their services (when they received any pay) by the fees of their office. The mayor's salary of \$1,000 remained at that modest figure until 1853. The aldermen received \$100 a year each until 1853, when their salary was raised to \$200 and that of the members of the common council, who had previously served gratuitously, was fixed at \$100 each.⁸

(8) City Council Records, Jan. 10. The comparative expenses for official services may be gleaned from the following table of salaries paid in 1833 and in 1853:

| | 1833. | 1853. |
|--|----------------|------------------|
| Mayor | \$1,000 | \$1,500 |
| 6 Aldermen..... | 600 | 1,200 |
| 24 Councilmen..... | — | 2,400 |
| City Treasurer..... | 500 | 1,000 |
| City Clerk..... | 500 & fees | 400 & fees |
| Judge of the Municipal Court..... | 250 & " | 250 & " |
| Clerk of the Municipal Court..... | — | 400 & " |
| Sergeant | — | 450 & " |
| Clerk of the Market..... | 200 | 200 |
| Harbor Master..... | — | fees up to \$700 |
| Surveyor of Highways..... | per diem wages | 800 |
| Sealer of Weights & Measures..... | fees | 150 |
| Clerk of Common Council..... | 100* | 250 |
| Auditor | — | 250 |
| City Solicitor..... | — | 800 |
| Overseer of the Poor..... | 250 | 500 |
| Assistance to City Clerk..... | — | 250 |
| Assistance to Clerk of Municipal Court.... | — | 150 |
| Judges in Police Court..... | fees | fees |
| | \$3,400 | \$11,650 |

(*This was in 1837. Previously he had received pay for each meeting usually \$3.)

INCOME.

LICENSES.

The temperance movement of 1830 continued during this period.⁹ Local option, high license, low license and prohibition were tried. An attempt of the authorities to check intemperance by the refusal to grant retail licenses in 1840, and the higher rates charged in 1841 and 1842, were doubtless caused by an official report, made in 1838, charging more than three-fourths of the local poverty to the liquor habit.¹⁰ In 1841, however, the year of comparative high license, the income of \$3,700 was more than one-third of the total poor expenditures for the year, and it is not improbable, if this rate of license or a little higher one had been adopted, that the income from the regulation of the liquor traffic would have almost, if not entirely, defrayed the charges for pauperism to which the city was subjected by intemperance.¹¹

(9) Until 1840 with one or two exceptions the income from liquor licenses was not separated from that of other licenses in the treasurer's report. Between 1832 and 1840 the amount seems to have varied from \$1,000 to \$2,000. In 1840 no retail licenses were issued. In 1841 with the advice of Mayor Burgess the rate was fixed at \$50 for a first class license and yielded over \$3,700. (Burgess' inaugural June, 1841.) In 1842 the same plan was followed. In 1843 the license system was again abandoned and for some years only tavern licenses were issued. In 1848 licenses were again issued but the income was less than \$2,000. In 1853 the local option law of June, 1838, was repealed and a prohibitory law enacted.

(10) The report stated that in ten years, of the 872 inmates of Dexter Almshouse 480 had been of intemperate habits and 143 were the children of intemperate parents,—a total of 623. There had been drawn during these years from the town and city treasuries \$49,672 for the use of the Dexter Almshouse, of which the committee estimated that \$36,500 had been expended for the support of habitually "intoxicated persons". The amount expended on out-relief and transient aid had exceeded \$14,200, of which the committee estimated \$11,000 as due to the use of liquor. The almshouse physicians stated that of 593 cases of illness in seven years 441 were of persons properly classed as intemperate. The Children's Friend establishment had in less than three years expended \$2,700 in the care of 114 children, 96 of whom had intemperate parents. The Fuel Society had expended in thirteen years \$7,700,—three-quarters of which was estimated to have been given to families who suffered from intemperance. City Council Records, Aug. 20, 1838.

(11) By a change in the state law in 1844 one-half the receipts from liquor licenses was paid to the state. Pub. Laws, 1844, 495.

The other license and business taxes of this period do not differ from those of the previous period with the exception of a tax on bowling alleys which was introduced in 1846.¹²

RENTS.

The growth of the community and the rise in prices largely increased the income from rents during the twenty years from 1833 to 1853,¹³ and the increase might have been much greater had the city authorities taken measures to keep control of the local market facilities. Committees from time to time made suggestions and reports upon the necessity of building additional markets, and the mayor advocated the purchase of a few desirable locations at a time when land values were not high and the erection upon them of public markets, stalls or sections of which should be let to dealers in produce. But in this matter as in others the more progressive were unable to obtain the sanction of public opinion for a slight expenditure, the income from which would probably soon have repaid the cost many times over.¹⁴

FEES.

As the administration of the city developed, the appointment of new officers or the rearrangement of departments was attended by a compulsory annual report of the amount of fees received and the partial or complete transfer of such fees to the city treasurer.¹⁵ The city clerk, the clerk of the

(12) Records of board of aldermen Jan. 5 & Oct. 12, and ordinances, Ed. 1854, 129. In 1853 the tax amounted to \$575.

(13) Rents were largely derived from the fish markets and market house. In 1836 the fish market was let by auction, the rentals amounting to \$292. These high prices were thought to cause speculation and in the next year the rents were reduced. The fish market was torn down in 1848 to make way for the new railroad terminal.

(14) Burgess' inaugural, 1842. The Prov. Journal, Oct. 17, 1853, said "the people of this city have no idea of the enormous sum which they are paying in all of the general markets for meat, vegetables and fish".

(15) Ordinance, Feb. 9, 1846. City Council Records, 277. In 1847, the first year of reports, the fees were as follows:—Clerk of municipal

municipal court and the harbor master, when appointed, received all of the fees of their office, but the fees of the city sealer, city sergeant and police constables began in 1852 to constitute a noticeable addition to the city's income.¹⁶

THE REGISTRY TAX.

The registry tax was assessed under a provision of the constitution of 1842.¹⁷ In the fiscal year of 1843 it yielded \$2,459.67. It varied according to the political excitement of the time, falling in 1844 to \$920.06, rising again to \$3,157.74 in 1853.

THE GENERAL PROPERTY TAX.

The main source of income, however, was the tax on general property.¹⁸ Occasionally personal returns were made. A revaluation of property was made in 1843, at the suggestion of the mayor, by two assessors from each ward and the valuation was raised nearly \$3,000,000, real estate being increased from \$9,757,000 to \$11,706,000 and personal property from \$9,161,000 to \$10,033,000.¹⁹ Ten years afterwards,

court, \$1,006, of which \$345 was uncollected and probably half of that sum uncollectable; judge of the municipal court, \$666, uncollected, \$232; city clerk, \$1,264 out of which he paid a clerk \$253. (City Council Records, 363-366.) In 1853 the fees were as follows:—Clerk of municipal court, \$1,153, uncollected \$509; judge of municipal court \$943, uncollected \$457; city clerk \$1,390, out of which he paid a clerk \$313. (Ibid, 312.) The judge of the municipal court reported in 1847 that the average since 1832 had been about \$300 or \$400 a year. The amount of fees of the clerks and judge of the municipal court were not more than enough "to support a family". (Ibid, June 13, 1845.) The city clerk was the highest paid official in the city's service, and from time to time his salary was changed, usually decreased, during the period of 1840-1850 as his fees increased. In 1840 it had been \$700. In 1853 it was \$400 and fees.

(16) See Schedules of Income in Appendix.

(17) It was collected by the tax collector and no separate account of it is given in the treasurer's report until the auditor's reports of 1848. Occasional reference in public documents are the authority for the figures before that year.

(18) See chapter VII for detailed discussion on general property tax.

(19) The revaluation clause follows:—"The assessors shall proceed personally to view the real estate in their respective wards and to make register of the same, which register shall set forth by whom each estate

owing to the increase of expenditures, another complete list of the ratable estates was made and over \$11,100,000 was added to the valuation of real estate.²⁰ The total increase was from \$37,279,000 to \$48,929,000. About this time there was much discussion over the inequality of taxation which was partly due to the sudden rise in real estate values after the gold discoveries in California. Vacant lots had been taxed at hardly more than farming land values, but in the valuation of 1853 every lot was to be appraised "by the foot and at its actual value."²¹ In the next year another addition of nearly \$7,300,000 was made to the estimates, this time personalty bearing \$4,800,000 and realty the remainder. The valuation made by the state in 1849 for the levy of the state tax, which was again imposed in that year, corresponded very closely to the local estimates. Soon after the revaluation of 1842 and 1843 the old method of assessing a gross amount of the tax was abandoned and the modern method of a fixed rate was adopted. The rate of taxation was kept low. "It is unquestionably a fact", said Bridgham in 1839, "that scarcely any town or city of any size can be found, even in prudent New England, where taxation is less. I mean the rate of taxation". It began to increase, however, in 1847 and in 1850 the payment of the state tax of 3 cents increased the rate to 53 cents. In 1855 the rate for local purposes was 64.5 cents, the advance from 50 cents being caused by the sudden increase in expenditures which mark the close of this period. By means of increased valuations and increased rates the amount levied upon general property was raised in twenty-one years from \$40,000 to \$259,300, showing a multiple of increase of over 6. Wealth according to the assessed valuation rose from \$12,618,000 to \$48,929,000, showing a multiple

is owned, its estimated value", etc.; they "shall also make lists of all persons residing within their wards who, in their opinion, ought to be assessed for personal estate, placing against each name an estimate for which each person should be assessed", unless any person had made a sworn return of his property. The assessors were to meet and together revise their valuations. City Council Records, June 19, 1843.

(20) Ordinance, March 14, 1853. City Council Records, 293.

(21) Prov. Journal, Oct. 5, 1853.

of increase of 3.9. In 1855 the property valuations were raised to \$56,296,000. Meanwhile the increase of population multiple was 2.4,²² a comparison which shows the beginning of the influence of modern times within which taxation of general property has so far outstripped the increase in that property itself. The sixfold increase of taxation, however, during these years is partly accounted for by the niggardliness of the town fiscal system which preceded, but it is also the reflex of the spirit of progress and speculation which spread over the whole country after the discovery of gold in the west. The losses incident to errors of assessment and inability to collect were of varying amounts, but were in no case an important portion of the whole tax, except in the year 1853.²³

THE FINANCIAL SYSTEM.

Some improvement was made in the system of accounting and in the method of appropriations during this period. The financial year, which in 1790 had ended August 1 had been changed at various times during the first half of the century.²⁴ In 1854 it ended on the last Monday in September. Since that time there has been a slight modification by which the financial year is made to end on September 30. Between 1832 and 1847 all auditing was a gratuitous service performed by a committee of the common council. In the latter year Stephen Olney was elected city auditor.²⁵ His salary was to be \$150

(22) See Table No. 1 in Appendix.

(23) See Chapter VII, Note 27.

(24) It ended in April in 1820. By 1830 it corresponded with that of the state and ended on the 31st day of May. In 1846 a change was made to the 28th day of February. In 1847 the fiscal year ran from the first Monday in March to the first Monday of the following March.

(25) He was to audit all bills excepting those of the school committee, the board of aldermen and board of fire wards. When there had been no contract prices for any particular piece of work he was to take into consideration a fair market price and, if in doubt as to a fair value, to refer the matter to the city council. He was to examine all accounts of the treasurer, overseer of the poor and certify to their accuracy, and to prepare an annual account of the detailed expenditures of the city. Ordinance, Aug. 9, 1847.

and it was further provided that a definite notice of his "office hours was to be fixed on the door".

The city treasurer had rendered semi-annual reports to the city council, but the inefficiency of the voluntary audit and loose methods of bookkeeping paved the way for a discrepancy in the accounts of Treasurer Benjamin Clifford which was not discovered until his death in 1843. His receipts and expenditures during the three years previous showed a deficit of \$14,309.79. By a subsequent sale of his estate and settlement with his sureties, the city suffered a loss of about \$3,500 not including interest.²⁶ In May, 1844, a resolution was passed which provided "that the city treasurer be and is hereby directed to keep an account with each and every appropriation whether general or special and in no case to permit the payment on any appropriation to exceed the amount appropriated".²⁷

METHODS OF APPROPRIATION.

During the first few years of city government methods of appropriation were in their formative stage. At the first meetings of the city council in 1832 and 1833 the question of a partial or annual appropriation was considered. For the sake of appearances and in order to allay the popular distrust of the common council and the fear of its extravagance, it was argued that the council ought to make only small appropriations and to add to them from time to time during the year, as occasion might arise.²⁸ On June 15, 1832, the appropriations of the \$40,000 tax were only \$20,000. By the middle of January in 1833 the incompleteness of the first appropriation bill had already appeared and Treasurer Tillinghast reported that many of the accounts were overdrawn. He asked for a semi-annual audit in order to keep the appropriations and expenses more

(26) For some unexplained reason the city compromised with the bondsmen, who were liable to the extent of \$30,000.

(27) City Council Records, May 13, 1844.

(28) Owing to the system of partial appropriations, heads of departments not infrequently were compelled to carry on and complete work and pay for it personally expecting ultimately to be recouped by the city.

nearly together. His request was granted and the method of partial appropriation continued for ten years longer. In 1842 an improvement was made and the first appropriation bill appropriated about \$50,000 of the \$70,000 tax assessed. Further change was made in 1843 when \$65,600 was appropriated out of a tax of \$70,000, and in the same year this method was found so much "preferable to the frequent appropriations of lesser sums" as to be definitely adopted for the future.

EXPENDITURES.

THE SCHOOL SYSTEM.

Something like a revolution occurred in the public school system in the years 1838-42 and the change was typical of the social activity of this period. It is significant that Thomas W. Dorr, the leader of the political movement toward a wider extension of the principles of democracy, was also one of the foremost advocates of improvement in, and extension of, free education. While other smaller New England cities, however, were offering public instruction in Latin schools, Providence still adhered to the old system which confined instruction to primary and grammar courses.²⁹ Mayor Bridgham, who had been chairman of the school committee, said Providence seemed "to have lagged behind in this universal march" toward higher education. Some of the artisans of the town had objected to more liberal education for fear their sons would "ride over them"; others, fearing that favoritism might be shown and that provision would not be made for the higher education of all classes, did not want to be taxed for educating a "few sons of the aristocrats". An impulse, however, was given to more liberal expenditures about this time by the receipt by the state of a portion of the money deposited with it by the United States.³⁰ The deposits were loaned to the cities and towns in proportion to their school population and the general assembly provided that the interest received by the state should be "set apart and an-

(29) Report on high school. City Council Records, Jan. 5, 1837.

(30) Act of U. S., June 23, 1836.

nually applied to the support of public schools in the several towns and cities of the state".³¹ In 1838 the school buildings were found to be antiquated and so lacking in sanitary equipment that most of them were not worth repairing.³² On September 3, therefore it was decided to adopt a system of graded schools and to employ a school superintendent. A loan of \$40,000 was authorized to carry the plan into effect. Nearly five years later in March, 1843, the high school was opened, intermediate schools having been introduced at the beginning of the previous school year. In 1840 there had been eighteen schools, forty-two teachers and an average of 1,800 scholars enrolled. In 1845 there were thirty schools, sixty-six teachers and 4,783 pupils. An increase in the school expenditures accompanied these changes.³³

But in 1843 when the new buildings had been completed and improvements had been made which were thought at the time of their inception to be sufficient for a generation, it appeared that in at least three sections of the city school facilities were inadequate for the accommodation of the children seeking admittance. "Primary schoolhouses", said the mayor, "will be so frequently required that they must be regarded as ordinary expenditures and paid for from the

(31) A. & R., Oct., 1836, 4. Under the public school act of 1828 Providence received annually about \$1,250. In 1839 (A. & R. Jan. Sess. 1839, 54) it was voted that the state should add to the income from public moneys a sufficient sum to make in all \$25,000 which should be distributed among the cities and towns according to the number of children of school age. Under this act, Providence received from the state a little more than \$3,800 a year. In 1849 (A. & R. Jan. Sess., 23,) the state appropriation was further increased to \$35,000 and the portion of Providence was \$7,081.53. In 1854 (A. & R. Jan. Sess., 272,) a further increase to \$50,000 was made by the state and the share of the city was a little over \$10,500. This last amount was distributed, \$35,000 according to the number of children under 15 years of age and \$15,000 according to the number of school districts in each town. The exact amounts received by the city after 1847 are at times not given in the treasurer's accounts, and they vary also in consequence of different interpretations put upon the law by different state treasurers, though the variation is usually comparatively slight.

(32) Prov. Journal, Aug. 20, 1838.

(33) School committee reports in City Council Records. See also Tables of Expenditure in the Appendix.

revenues of the current year in which they are bought".³⁴ Within the fourteen years from 1840 to 1854 the population increased nearly 100 per cent., while the number of school children increased 233 per cent., and, although the expenses for schools more than proportionately increased, the large sums of money voted to the school committee seem to have been judiciously expended. The city council became accustomed to consider not the necessity of granting the sums asked for, but only "whether the amount demanded" was warranted by the means of those who furnished it".³⁵ The school committee had expressed the hope that the per scholar cost would decrease after 1844, but the hope was not realized,³⁶ the increased cost between 1840 and 1854 being \$3.44 or 65 per cent. per pupil. The expenditures for schools exceeded those for any other one department and in 1850 amounted to 27 per cent. of the total municipal outlay exclusive of debt operations.

Two events marred the otherwise praiseworthy public attitude toward the school system, and both were evidences of the intense political and social excitement of the time and throw an interesting side light upon the jealous guardianship which the whigs—the dominant party—maintained over the school purse,—the one, the alleged purpose of the democratic party to divert a portion of the public school money, distributed by the state among the cities and towns,

(34) Inaugural, 1843. The following table gives the comparative figures for different periods:—

| | 1831. | 1840. | 1854. |
|-----------------------|---------|---------|-----------|
| Schools | 11 | 18 | 46 |
| Teachers | 20 | 42 | 108 |
| Pupils | 1,243 | 1,800 | 6,000 |
| Population | 17,400 | 23,200 | 45,000 |
| School expenses | \$6,000 | \$9,407 | *\$52,000 |

*The schedules of expenditure for 1854 cover 18 months. The figures given cover the school year.

(35) School committee report, July 10, 1848.

(36) The school committee reports usually based their calculations on cost of tuition per pupil only, omitting all other items. This cost averaged, during the period 1819-1827, \$4.67 per scholar; during the period 1828-1839, \$4.85 per scholar; during the period 1841-1846, \$5.17 per scholar; during the year 1853, \$5.50. School committee reports in the city council records 1846 and 1853.

to the support of the parochial schools of the Romanists,—the other, the reduction of the number of the school committee in 1853 by the newly elected democratic general assembly and the passage of a law providing for the election of the committee by popular vote according to wards, instead of by the city council. The withdrawal, by some of the Roman Catholics, of their children from the public schools in 1852 slightly reduced the number of pupils in the school year 1853 as compared with 1852, but that the democrats had any intention of devoting public money to sectarian schools is doubtful. No such action was proposed when they were in a majority in the general assembly in 1853.³⁷ The change in the method of electing the school board was the result of many years agitation and had been proposed by members of the city council sixteen years (1837) before a bill to that effect was passed by the general assembly. It was opposed by the whigs on the ground that a popularly elected body would not be as economical in its expenditures³⁸ as a committee elected by the city council.³⁹ When the whigs returned to power, in 1854, they made a change in the law by increasing the number of the school committee to thirty, of whom fourteen were elected by the people and fourteen by

(37) "The school question is becoming one of the most important before the country. A systematic attempt has been started to divert to the support of sectarian schools a portion of the money raised for education. The Roman Catholic hierarchy demand that schools, in which children of their communion are educated, shall be under the control of the priesthood and that they shall still be supported by the public in the same way as other schools". Other denominations, of course, would demand the same. "In short, the noble system of free instruction which is now established will be broken up. This great question has been carried to the polls several instances. It is not unlikely that we shall be called upon to meet it here, under the reforms which the dominant party have designed to make in our suffrage". *Prov. Journal*, March 19, 1853.

(38) And they instanced the financial looseness of the old town meeting. *C. C. R.*, Jan. 5, 1837, also *Prov. Journal*, Jan. 5, 1837. See also Chapter VI, Note 72.

(39) It was asserted that the action of the democratic general assembly in making the change in the method of election of the school committee was in the nature of a punishment of the existing committee because they allowed a book to be used in the schools which referred to certain acts of Dorr's party in 1842 as "illegal". *Journal*, April 13, 1854.

the city council, the mayor and the president of the common council being members of the board ex-officio.⁴⁰ In 1855 the membership was increased to forty-four, twenty-one being elected by the people and twenty by the city council. The chairman of the council committee on education was also made a member ex-officio. In 1859 the number was increased to forty-five, six being elected by the people of each of the seven wards, the ex-officio being members the same as under the previous law.⁴¹

THE HIGHWAY DEPARTMENT.

The expenses of the highway department also showed a constant tendency to increase, although the highway facilities thus provided were by no means adequate to the expansion of the city. Requests for street improvements brought the members of the city government into close contact with their constituents and the political bias which determined the order, and perhaps to some extent the character, of expenditures for such purposes, as well as the comparative ignorance of scientific methods of road building, contributed in no small degree to the conditions existing in 1853, when some of the streets were said to be in such need of repairs as to raise the question of the liability of the city for negligence in case of accident.⁴² One of the principal thoroughfares had not been paved for thirty years. Another "had holes in it imperilling the very limbs of horses which traveled over it". It is doubtful if any expedients could have been adopted which would have properly maintained the existing highways and have built all the new streets that were demanded by the rapidly growing population without appropriations many times larger than the city officials felt warranted in making. From time to time, however, improvement was sought by changes in the administra-

(40) Ordinances, Ed. 1854, 29.

(41) Mayor's inaugural 1875 and Ordinances, Ed. 1887, 357.

(42) Prov. Journal, July 13, 1853.

tion of the department.⁴³ In 1843 a bill was presented in the general assembly making changes in the highway laws, and in conformity to that act an ordinance was passed providing for three street commissioners to have charge of encroachments upon, and grades of, streets and full control of the construction and repairs of sidewalks.⁴⁴

A much more immediate control over highway expenditures was lodged in the hands of the city council. No improvements could be made without the approval of the latter. The impression prevailed among some that expenditures might thus be considerably reduced, but Mayor Burgess more accurately gauged the situation when he said that he doubted whether expenses could be kept below those of the past three years.⁴⁵ The inability of the city council to perform economically the duties which it had assumed by the ordinance of 1844 was soon proved. The constituents of each councilman wanted their streets repaired or built first. A report of a joint committee on highways in

(43) Until 1841 the surveyor of highways, according to state law, had charge of the maintenance of all highways but he was subject to the special orders of the city council, such orders usually relating to construction items. In Jan., 1841, the sidewalk commissioners, who had charge of the grade, width and manner of construction of sidewalks, and who through these powers came into direct relations with the owners of adjoining property, were legislated out of office and their powers were conferred upon the city council or its appointees. (Ordinances, Ed. 1854, 61.) The city council in June passed an ordinance creating three street commissioners, conferred upon them all of the powers of the sidewalk commissioners and, in case of a dispute between the surveyor of highways or city engineer and an abutting owner as to the grade proper for a newly graded or a regraded street, constituted them a commission of reference to determine the proper layout and grade of streets. (City Council Records, June 14, 1841.) As far as concerned the powers over sidewalks this ordinance was legal, but it is doubtful if the council had authority to enact that portion of it relating to highways. This defect was cured by the act of 1843 mentioned in the text. See also Chapter VI, Note 61, & Pages 343 and 361.

(44) Ordinances, Ed. 1854, 173. Passed March 11, 1844.

(45) By the ordinance of 1844 the surveyor of highways was subject to the city council in his expenditures, but where the owners of land furnished curbs and the grade of the street and the width of the sidewalks had been established by the street commissioners, the surveyor could build gutters in and grade such streets if the cost did not exceed \$300. The surveyor of highways was clerk of the market during this period, and during a portion of it was also a police constable. The mayor had recommended that his salary be made sufficiently large that

1846 (Janaury 12) recommended that eight streets be paved and that five pavements be relaid, but the members of the committee suggested that "they did not wish it to be understood that any or all work should be done now or within any definite period of time, or that anyone or more of said streets should be paved or repaired in preference to the others or in preference to making any other improvements or repairs on the city highways". Proper responsibility was thus openly avoided by the councilmen while political influences worked in ways not known to the general public. The effect of the favoritism shown to private parties was described by the mayor when he said "unless some plan is adopted by which the council order the highway work because it is needed rather than because it is solicited, I much fear that our highway expenses will largely increase without diminishing the discontent which now appears". He recommended that the surveyor complete the work already ordered at once even though it required an increase of the city debt and that thereafter the appropriations and the orders keep pace with each other. "For", said he further, "it does not seem expedient to grant applications to citizens for improvements, as has been done, with the knowledge that the scale of appropriations is so small that they cannot be reached for more than a year or even a longer time".⁴⁶ The surveyor, however, continued to select what streets he saw fit and to neglect others, confirmed in his delay by opinions privately expressed by different members of the city council. By 1850 there was an order standing to pave Broad street, given in 1845, and the work was only partly done.⁴⁷ In the spring of 1854 the surveyor of highways

he might give his whole time to the highways. It was also suggested that instead of hiring teams for highway work, the city should own them, but neither of these suggestions prevailed.

(46) Mayor's inaugural 1848. Also Records of Common Council, July 10, 1848. Meanwhile the surveyor of highways was compelled to make monthly reports and payments of appropriations for streets were made in monthly installments.

(47) Mayor's inaugural 1850. City Council Records, July 11, 1853, & Prov. Journal, July 13, 1853.

reported that it would require from \$70,000 to \$80,000 to complete the work already ordered.

Lack of foresight of the city officials in providing for the city's expansion by buying lands for streets while they were cheap, explains in part two expensive items of highway work, West Water Street and Dorrance Street, which, in one year, cost the city \$54,000.⁴⁸ The common council had even seriously considered an ordinance imposing upon the city the whole expense not only of alterations of a street itself, but also the expense of abutting owners in rearranging their estates. Burgess had foreseen the difficulty attending the management of the highway department by the city council and knew that the cost of constructing drains and building new streets was likely to cause expenditures which the city should not be called upon to meet. He believed that the time had arrived when new streets should be built at the expense of the owners of abutting property, that they should be gravelled and have the gutters paved before they were received⁴⁹ and that drains should be built and "the cost assessed by commissioners upon all estates near enough to receive the benefit".⁵⁰ It was some years before these recommendations were put into legal form by the Betterment Act of 1854 and the sewer assessment act of 1873. Yet in practice his recommendations were so far adopted that in almost every case of drains, which were built for many years after this time, the city volunteered to do the work only on condition that the abutting owners would pay a portion of the cost.⁵¹

(48) One of the largest fires in the city's history destroyed, in 1853, the buildings in that section through which Dorrance St. was afterward extended and thus lessened the cost of this improvement.

(49) "There are now streets enough", said he, "to accommodate the public so that they can conveniently pass from one part of the city to another and all or almost all the streets hereafter laid out will be for the advantage of the property through which they pass or to which they lead. Should not that property bear the burden of at least first making the streets?" Burgess' inaugural, June, 1841.

(50) Ibid. Also City Council Records, Sept. 13, 1841.

(51) The amount required from the abutting owners varied from 50 cts. to \$3 per foot but was usually \$1.50 per foot. City Council Records, Mar. 10, & Dec. 8, 1845; Feb. 9, & July 13, 1846; June 10, 1850

THE POOR DEPARTMENT.

Within this period a more definite distinction began to be made between crime and pauperism. Those mental unfortunates, who for nearly fifty years had been classed as "the poor", were for the first time separated into classes of idiots and insane. Certain classes of criminals and paupers as late as 1832 had been confined to the workhouse, but in that year the workhouse was taken down and for a long time afterwards no provision was made for transient paupers. In urgent cases they were confined in the watch house over night. No attempt was made to exact from them any labor for the aid which they received at the hands of the public. The idiots and others mentally unsound were provided for, as far as possible, at the Dexter Almshouse, but the facilities for their care were necessarily crude and limited. The almshouse became so crowded by 1847 that it was proposed to restrict the number confined in it to children and such permanent residents as sickness and misfortune had reduced to poverty. In that year, however, the Butler Asylum for the insane was opened and the insane were transferred to it, the city paying their board, thus relieving the Dexter Almshouse.⁵² The building and opening of the Providence Reform School in 1850 further relieved the almshouse of such of the poor children as were of vicious habits.⁵³

The expenditures for the poor constituted during these years by no means so important a portion of the city's total expenses as they had during the first twenty years of the century, a result due not only to the increased expenses of the city in other ways, but to the general improvement in the industrial condition of the people, so that the poor constituted a much smaller percentage of the total population. The department was in the hands of a single officer, who at no time devoted

In regard to alterations in the streets see *Ibid*, Sept. 8, 1845, & July 21, 1851. See also Chapter IV, Note 51.

(52) City Council Records, Nov. 8, 1847.

(53) The reform school was, of course, essentially an institution of the police department rather than the poor, but incidentally at first and indirectly after the first year or two, it reduced the expenses which can be directly chargeable to the needy and dependent classes.

all of his attention to his official duties. The increase and decrease of expenditures for the needy classes reflected quite closely the two particular phases of the industrial and social life of this period,—the panic of 1837 and the foreign immigration beginning in 1838.⁵⁴

The stringent settlement laws, which had been somewhat effective during the period of the town government, became obsolete and useless soon after the introduction of steam railroads. The poor expenses also were somewhat increased by the allurements which the gold discoveries in California offered to many men. For one or two years, immediately following the year 1848, many families in Providence were deserted by husbands and fathers who had gone west and left those dependent on them to the charge of the town.⁵⁵

The net cost to the city of the poor department was much reduced by the sale of the products of the Dexter Almshouse and Farm and the income from the Dexter Funds,⁵⁶ although the revenues from the funds decreased for the five years beginning 1840, the decrease varying from \$240 in 1842 to a little more than \$700 in 1844. The larger portion of these funds were invested in stocks of the Providence and the United States banks. Burgess advised the sale of the bank stocks and the investment of the proceeds in bonds or obligations of the city. "The fund," said he, "would then be safe and the experience of the past twelve years proves that it has not been so. In 1830 the town was called upon for \$2,000 to make up losses sustained by the Manufacturer's Bank. There belongs to the fund stock in the Bank of the United States, par value \$5,000, now worth about one-fifth of that. Though the banks in the city are of high credit, yet none of them are of as high value

(54) In 1838 foreign population was about 1,000; in 1845, 5,916, and in 1855, 12,400. In 1838 of 188 commitments to the watch house, 82 were foreigners; of 109 commitments to the almshouse, 36 were foreigners. Mayor's inaugural, 1838.

(55) As to the value of comparative poor expenses, see Chapter IV, Note 47.

(56) The Income Schedules give the amounts received from products and funds at interest. The income from rents is included in the schedule of income under the general heading of rents. The amount, however, was comparatively small.

as was the stock of the Bank of United States five years ago."⁵⁷ He advised that, while the city had to borrow, the Dexter Funds should be invested in city securities. This change reduced, temporarily, the rate of interest obtained on the funds and partly explains the decrease in income which we have just noted. The officials, however, did not stop at the conservative point recommended by the Mayor, but at times subsequently borrowed from the funds of the Dexter Donation rather for the purpose of making a safe investment of those funds than because the money was needed for the use of the city.⁵⁸

THE POLICE DEPARTMENT.

In the development of the city government the police and fire departments were almost the last to take on that form of organization which the increase of the community demanded. The police department consisted of the city watch and police constables. The watchmen were elected and controlled by the city council until 1845. By ordinance of February 10 of that year, they were made subject to the mayor and board of aldermen. Since the establishment of the city government they had been subject to immediate removal by the mayor.⁵⁹ The watchmen, although originally having police powers, seem to have had only limited authority to arrest persons or to commit them to the watch house. They could request the name of a suspicious character and, if refused, might, at their discretion, arrest the offender, as could any other citizen, but in such cases the watchmen were liable to a suit for damages, and so many suits for damages had been brought against them that they seldom exercised their powers of arrest. The day police force consisted of police constables elected by the city council with power to serve writs and processes, and their pay consisted largely of fees for such services.⁶⁰ The city marshal, who was

(57) Burgess' inaugural, 1841.

(58) The amount was \$15,000 in the fiscal year 1843-'44. The proceeds of these loans were used to reduce other items of floating indebtedness as soon as such items became due.

(59) City Council Records of above date. Ordinances, Ed. 1854, 44.

(60) The fee for commitment to the watch house was 50 cents.

the official head of the city police force, received fees until June 4, 1849. Subsequently he had a salary of \$800 and he rendered annual accounts of his fees to the city treasurer. He with from six to ten police constables and twenty watchmen constituted the day and night police force in 1850 of a city whose inhabitants numbered over 40,000.

Two circumstances contributed to direct public attention to the method of payment and the inadequacy of such a police force. First, the fees allowed for information concerning, and proof of, illegal liquor selling were paid to the informant and the informant was usually a member of the police force. In 1849 the abuse of the system had become marked but the requests of the mayor for improvement had been little heeded. "More attention," said he, "can be given to details of municipal regulation when the council shall appoint officials with fixed compensation that cannot be increased by fees."⁶¹ Second, in December of 1850 thieves and burglars seem to have discovered the unguarded condition of Providence and they terrorized the city for a few weeks. Public sentiment at last reached the point necessary for action. "Our whole police system," said one writer in the public press, "needs to be revised, energized and remodelled. A system of night police which permits the commission of such a large number of daring burglaries as have been recently perpetrated in this city is a disgrace to any civilized community. Providence is the best

(61) The attempt to enforce prohibition led to irregularities on the part of the police force and to occasional suspensions of policemen by the mayor and to frequent investigations of charges made against these officials. These charges were to the general effect that the police force employed spies and paid them for purchasing liquor, thereby violating the liquor law, in order to get the benefit of the fees which they received from information of the illegal sale. (Mayor's Message, 1850.) Moreover by the state law the constables and watchmen had been given power to prosecute for selling liquor without being liable for costs if unsuccessful, and frequent complaints arose against them for compromising prosecutions already commenced and demanding money for omitting to prosecute. As to fees proper, the constables' fees in the fiscal year, ending the first Monday in March, 1851,—the last year in which the fee system prevailed,—were as follows: Fees for commitment to county jail, \$185.33; fees for serving warrants, \$340.43; fees for committing to the watch house, \$513; constables' fees as police officers, \$114.56; constables' fees as Sunday police, \$568; constables' fees on Fourth of July, and commencement day at the University, \$55. Auditors' report.

robbed city in the union." The first ordinance relating to a permanent, salaried police force was passed December 23, 1850. It provided for a city marshal, city sergeant and six constables to be elected by the city council, and thirty-two night watchmen to be appointed by the mayor and aldermen. A police station was to be open during the day when the watch house was not open. The board of aldermen prescribed rules and regulations for the watchmen and the mayor could suspend members of the force until the following meeting of the city council. The salaries were fixed at \$650 per annum. The permanent police force was to have begun its duties on January 1, 1851, but owing to some unimportant changes in the ordinance, its inauguration was delayed for a time.⁶² The effect of the change was soon reflected in the expenditure for the department which from 1833 to 1850 had gradually increased from \$4,110 to \$9,884. The increase in the expenditures for 1851 to \$12,420 was largely due to the extra services for the night watch which was doubled during, and immediately after, the time of the burglaries. In 1852, however, the effects of the expenses for the permanent paid police force were noticeable.

THE FIRE DEPARTMENT.

At almost the same time there were pending some necessary changes in the fire department. During most of the period 1790-1832 the volunteer fire department had been composed of, and even until 1840 had been officered by, the leading citizens. The exemption from jury and military duty and the social opportunities offered to the members of the fire companies in their engine houses made it an attractive form of service. With the western, southwestern and southern extension of the city, however, the fire department had increased very largely in numbers and the character of its membership was much changed. The "esprit de corps" degenerated until not infrequently, while dangerous fires were raging, the companies expended more

(62) Ordinances, Ed. 854, 211. An ordinance of Aug. 12, 1864, combined the night watchmen and day police force into one system.

energy in "washing each other" than in extinguishing the flames. The volunteer fire companies were efficient as long as their members were recruited from those citizens who were property owners; that is, as long as the fire department was practically an organization for the protection of its own property. It was inexpensive during the same time for the reason that its members were the tax payers. That change in its character under which non-tax payers and non-property owners began to constitute a majority of the total membership was attended by a noticeable inefficiency and increased cost.⁶³

Jealousies between the different companies, each one demanding of the city council such sums of money as would give it a little better equipment or a little better building, led also to many wasteful and unnecessary expenditures. Doubtless such expenditures were partly caused by the fact that all outlays for the department were directed by the fire wards, and their bills were exempted from the supervision of the city audit, they having their own auditing committee. Mayor Burgess had recommended in 1841 that a change be made by which the board of fire wards should be placed on the same footing as other departments and have its bills audited by the city audit. In 1843 he also noticed the growing demands for new engine stations and suggested that they had become so frequent that they must be regarded as ordinary expenditures and paid for, like primary school-houses, out of the current revenues of the year. The six years beginning with 1847 may be characterized as a period of extravagance. In 1854 the finance committee said "that the expenses of the fire department had risen in a greater rate than any other branch of the service in the city". Three to six years previous it had been \$8,000; in 1853 it had exceeded \$27,000. "Embarrassed by the sense of gratitude for the unrequited services of the firemen, the city council have made numerous grants of large sums for their gratification,

(63) One or two of the older companies on the east side of the river still remained.

amounting to nearly \$50,000. in the last two years in purchasing new and spacious halls, resembling European club houses, decorated with curtains, mirrors, chandeliers, gildings and paintings". Said a committee of the city council, "the engine houses are nurseries of demoralization. Without submitting a detailed estimate of the cost of a paid department" "your committee do not at present hope to realize any economy in the annual expenditures" for this service, "but they do look confidently for a vast saving of property from destruction, and a no less desirable improvement in the morals, the peace and good order of the city".

"The amount shown by the report of the city audit to have been annually expended by the fire department does not correctly represent the annual cost of maintenance. To this must be added the large sums contributed voluntarily by the members themselves, towards the adornment of their apparatus and decoration of their engine houses, the contributions, often somewhat forced, of insurance companies and those who prefer to submit to the levying of these taxes rather than to offend so powerful an organization. It is believed that the aggregate of these various contributions would swell the annual cost of maintaining the department under the present system far beyond the total cost of maintaining a paid department, and it is manifestly better that this expense should be distributed among all tax payers than that individuals should be thus mulcted; or that young men should be encouraged to devote so large a portion of their income to a purpose so utterly useless".⁶⁴ A reorganization of the department had been necessary for some years,⁶⁵

(64) The Prov. Journal, Feb. 7, 1854, said "the efficiency of the department has been greatly overestimated. In place of a body distinguished by its love of order and economy, we find a body of some 1,200 men, who are constantly besieging the council for large appropriations. Upon occasional refusal of the council to accede to these turbulent demands, we are told that complaisance is absolutely necessary to preserve the harmony of the department. At times the most complete insubordination prevails, often resulting in the destruction of a vast amount of property that under a more vigorous discipline might have been saved and occasioning the gravest apprehension in those who forsee the results of organized disregard of the law".

(65) The Pioneer Company in 1847 refused to work in connection with other engine companies because it had not been provided with as

but the large number of men whom any change would affect and the importance of the votes of the latter in political contests blocked frequent attempts to improve it. Efforts toward that end began in 1851. In 1852 various ordinances were considered by the city council.⁶⁶ At a fire in October, 1853, the members of one or two of the companies engaged in a disgraceful riot. The police were unable to quell the disorder and it resulted in the death of one of the firemen.⁶⁷ Final action was taken on the recommendation of a committee appointed November 28, 1853, after the riot, and on March 2, 1854, the paid permanent fire department was established.⁶⁸ A board of engineers was created, consisting of a chief and five assistant engineers elected by the city council. Members of the department were appointed by the chief engineer with the approval of the board of engineers, which also made rules and regulations governing the force. The salaries of the firemen were fixed by the city council at \$75 per annum. The chief engineer rendered monthly

large hose as it demanded. Its public advertisement of this fact led to its being disbanded by order of the city, but in a year or two it was again admitted to the service and restored to its privileges. C. C. R., Jan. 11, 1847, and July 9, 1849.

(66) On March 15, of that year, provision was made for a rearrangement of the department and for having the bills of the fire department audited by the city auditor after they had been certified by the audit of the fire-wards, and for a monthly rendering of accounts to the city council. Seven fire wardens were elected by the city council. The ordinance took out of the hands of the fire companies the control over the election of their own special officers by requiring the names of every officer to be proposed to the city council for approval. Some of the volunteer companies refused to obey the ordinance, were disbanded in consequence and there was a general lack of harmony. Controversies in regard to certain bills arose between the council committee on fire department and the board of fire-wards. This friction led to a repeal of the ordinance in August, when a new ordinance was adopted, and it again repealed in less than a month.

(67) An investigation which was made of the circumstances attending the death of fireman Dougherty showed that, aside from the personal animosities and jealousies existing between the fire companies, his death was partly the result of that strong local feeling against foreigners,—Dougherty being an Irishman,—which was made much of in the political contests of the period. It proved that there had existed for some years a feeling of antagonism against the police force and this had developed in the last few years to such an extent that the firemen practically considered themselves exempt from arrest and not subject to the police authority of the city. Report of coroner's jury, Oct. 14, 1853, *Prov. Journal*. Also *passim* to Oct. 30.

(68) City Council Records, March 2 and 6, 1854.

reports of expenditures and all of the bills of the department were audited by the city auditor. All matters relating to apparatus, reservoirs or buildings were submitted to the city council for approval. The independent fiscal authority of the board consisted simply in the right to sell old apparatus.⁶⁹

MISCELLANEOUS EXPENDITURES.

A few particular objects of expenditure remain to be noticed. The Weybosset bridge and bridges over the cove were rebuilt in 1839-40 at an expense of \$25,394.02. An addition was made to the North Burying Ground, the purchase of land costing \$6,000. The park system until 1847 had been neglected, but the community at that time took great pride and interest in the so-called Cove, a body of water at the head of Providence River and the junction of the two rivers, the Woonasquatucket and Moshassuc, which with its adjoining banks constituted the principal breathing place. Acting on the suggestion of the chief executive, and influenced partly by the favorable opportunity which the entrance into the city of the Providence and Worcester Railroad over the cove lands offered, considerable amounts of money were soon expended upon the Cove Promenade. Such expenditures in 1851, 1854 and 1855 added materially to the city's outgo.⁷⁰ The reform school was necessitated by the fact that the city had no suitable place for the confinement of minor offenders against the law.⁷¹ The initial expenses for the establishment of this institution were \$13,000 for real estate and the cost of equipping it. It was opened for use in 1850 and the cost of maintenance, exclusive of the income from the work done by the inmates, was estimated by the finance committee at about \$6,000.⁷² In 1849 the state tax began anew and, although not a part of the city's expendi-

(69) Ordinances, Ed. 1854, 63.

(70) \$18,000 in 1854.

(71) By arrangement with the state authorities the city had used the state prison as a place of confinement for criminals since 1839. The city there paid the board and fees for the commitment of the prisoners.

(72) See Schedules of Income and Expenditure in the Appendix.

ture, it added to the burden which was imposed upon the citizens in the form of direct tax.⁷³ The establishment of the Providence Gas Company in 1848 and the introduction of gas into the city entailed a considerable increase in the total expenditures for light which, averaging a little over \$2,000 previous to 1848, in 1853 exceeded \$9,000. The expenditures for the Dorr War, according to statistics available, seem to have been confined to an item of \$67 for enrollment of militia.

THE DEBT.

The growth of the debt during this period was not great. The first two chief executive officers favored economy and keeping the expenditures within the income.

The decrease of debt from \$105,000 in 1833 to \$97,000 in 1837 was the result of a period of quiet development of the city. The increase to \$222,000 in 1842 reflected the higher prices for labor and materials, the expenditures for new bridges and the inauguration of the new school system, the last two items alone accounting for over \$100,000. The decrease to \$175,000 in 1853 was the normal result a period of quiet development. The sudden increase to \$766,000 in 1854 was due partly to the rise in prices and to the suddenly forced increase of expenditures in all departments but \$468,000 was chargeable to an issue of bonds in exchange for an equal amount of bonds of the Hartford, Providence & Fishkill Railroad.

We have noted how the increase of the banking facilities in the latter part of the period of town government facilitated the increase of the debt. A similar condition precedent to debt increase in this period was the presence in the state treasury of a large fund deposited by the United States. It is doubtful if any such comprehensive change in the school system would have been made if the state treasury had not offered to the city the opportunity of borrowing \$77,500 at 5% interest, while it was paying 6% on all of its other loans, and if a demand for

(73) It was about 3 cts. on the hundred dollars. See Table No. 1 in Appendix.

the repayment of the loan had not been looked upon as a contingency quite unlikely to occur for many years.⁷⁴

Mayor Burgess began a definite system of debt management. About 1840 also the nature of permanent improvements and the time for which borrowings for them should run began to be discussed. In 1851 the extreme of conservatism was represented by the statement that "any expenditures which the city does not require enough to submit to a separate tax which will extinguish the debt incurred for it in five or six years should be deferred".⁷⁵ In the message of 1841 in which he analyzed the condition of the Dexter Donation fund, criticised the inconsistency of the independent expenditures of the fire department and advocated throwing some of the cost of the highway and sewer improvements upon the owners of abutting real estate, Burgess objected to the system of bookkeeping under which the borrowings from the state for school purposes were kept distinct from other borrowings, and mentioned in the reports as the "school fund loan". "Both", said he, "must be met by the same resources". "Every view of public policy and public morality", he continued, "demands that the debt be put in immediate process of liquidation. Who can doubt that those who succeed will have the same desire to make improvements that we have indulged? We ought to provide for a reduction of the debt, to keep the treasury unembarrassed and our credit unimpaired". After a detailed analysis of the debt he pointed out that there was a balance of \$154,979.92 of floating debt which came due every year.⁷⁶ "It would not be difficult to imagine" he further stated, "a state of affairs when creditors

(74) Burgess' inaugural, 1841.

(75) Prov. Journal, June 3, 1851.

(76) The biennial installments of \$10,000 each of the funded debt of 1830 and due in 1832, '34 & '36 were paid, but in 1838 and in 1840 \$15,000 and \$60,000 respectively fell due. Neither of these items being paid, they were transferred from the funded debt to the floating debt. The \$154,979.92 spoken of in the text is the amount of debt due to banks and individuals. The city had borrowed from the state by the end of the fiscal year, May, 1841, \$54,807.32; this sum and the \$154,900 due to other parties make the sum total of the debt \$209,700.

might demand payment and the action would make others unwilling to loan, thus entailing heavy sacrifices upon the city". He recommended an ordinance providing for the management and reduction of the city debt, for issuing obligations, payable as far as might be found practicable at such distant periods as would seem for the best interests. He proposed the establishment of a sinking fund and urged that a system must be adopted and adhered to. Within two weeks his recommendations were adopted,⁷⁷ and every detail of his plan was embodied in an ordinance.⁷⁸ The fourth section was as follows:—"there shall be established a fund for the payment of the city debt and the city treasurer is hereby directed to credit to said fund the unexpended appropriations made on and after the first Monday in June, 1841,⁷⁹ for the payment of the principal and interest of the city debt, all proceeds of real estate sold by the city and after the first Monday in June, 1842, all receipts into the treasury for rents of city property, licenses and interest and the sum of \$12,000 from the first money received into the treasury from other sources after the first day of July in each year, and shall charge said fund with all payments of the principal and interest of the city debt". Probably the readiness with which the ordinance was acceded to by the city council was promoted by the presence in the treasury of a large balance which had been borrowed from the state but not yet expended. Indeed, for the next three years or

(77) City Council Records, June 15, 1841.

(78) Sec. I, provided for an annual committee for the reduction of the city debt composed of one alderman and three councilmen. The city treasurer was to consult this committee on all matters concerning the city debt. Sec. II, provided for the issue of obligations for periods not exceeding twenty years and for the quarterly report of the payments and issues of the city notes. Sec. III, provided for the registration of the notes in the register kept by the city clerk, (this register gives the date of issue and payment, rate of per cent., name of the creditor) and provided for the inspection of the register by every freeman.

(79) The word "unexpended" means that portion of any general appropriation which at the close of any fiscal year shall be unexpended, and the balance of any special appropriation which shall remain after the completion of, and payment for, the object for which the special appropriation was originally made.

until the method of procedure under the new city debt ordinance had become well established, the balance in the city treasury at the end of each fiscal year did not fall below \$15,000. This balance was so considerable a sum that during the years 1841, 1842 and 1843 it was not necessary to borrow money in anticipation of the taxes between the the end of the fiscal year on May 31, and the first of October when the proceeds of the tax levy began to be realized. The sum total of the appropriation of \$12,000 and the income from licenses, rents and interest were between \$18,000 and \$20,000. The interest payments were a little less than \$12,000. The regular operation of the debt fund therefore have decreased the principal of the debt \$6,000 to \$8,000 a year.⁸⁰ But from time to time more than the stipulated amount of \$12,000 was appropriated to the sinking fund,⁸¹ and the reduction of the debt was thus accelerated.

An important feature of the debt ordinance lay in the fact that the appropriation of the first moneys paid into the treasury "from other sources", i. e., the property tax, constituted virtually an obligation on the part of the city and the citizens to tax themselves not simply for the ordinary expenditures of the city, but for the extinguishment of the debt also. It was the first legal and express recognition on the part of the public of the determination to liquidate its obligations within a given period of years, and may properly be called the beginning of modern methods of debt financiering.

Burgess, however, recognized that in the remarkable expansion of the real estate values and in the increase of inhabitants, which took place between 1845 and 1852, a new era had begun and that new expedients must be adopted in order to meet the new conditions.⁸² He noted the tendency in all growing cities "to increase expenses more rapidly than either population or taxable property", and he recommended "should new improve-

(80) Burgess (message 1845) believed that the existing debt arrangements would clear the debt in about twenty years.

(81) In 1844 the appropriation was \$25,000; in 1845, \$18,000; in 1846 and 1847, \$17,000 each; in 1849, 1850, 1851, and 1852, \$15,000; in 1853, \$12,000.

(82) Message, 1849.

ments be necessary, a tax sufficiently large to begin at once to reduce the debt caused by such improvements”.

The difficulties which attended the management of the debt added emphasis to his words. The increase of expenditures in 1853 necessitated the reissue, in permanent form, of the temporary loan of \$52,000 which fell due on January 18 and February 14, 1854. The finance committee in its report for the latter year mentioned an increase of the debt during the year of about \$18,000 and noted that much more would be added by the end of that fiscal year, in October. “This increase,” said the report, “has occurred in the absence of any considerable outlay for permanent improvements, being principally for current expenses.” In accordance with the recommendation of the finance committee in 1854 the tax rate was raised three cents, to fifty-six cents, and as we have already seen, the valuation of the city was increased by over \$11,000,000, so that the amount of tax assessed was increased from \$197,580 in 1853 to \$274,000 in 1854.

TWENTY YEARS' PROGRESS.

The success of the city government had become so marked in 1839 that a proposition to revert to the town form of government was overwhelmingly defeated.⁸³ The difference between the city as a terminus of ocean commerce and as a terminus of inland commerce and the home of manufacturing was clearly marked in 1835, when for the first time the increase in the population on the east side of the river and to the south along the wharves was outstripped by the increase in population on the west side of the river towards the mills and factories.⁸⁴ Something of a revolution of the public attitude toward taxation and expenditure occurred between 1840 and 1854. Town fiscal methods prevailed until 1841. But by 1854 a thoroughgoing municipal system had begun. Town ultra-conservatism toward

(83) Prov. Journal, March 28, 1839. This agitation for the repeal of the city charter was one of those usual accompaniments of “hard times” and discontent which prevailed during these years.

(84) In 1835 the population west of Providence River was 9,750; east, 9,527.

taxes prevailed until 1845 and left its mark upon fiscal operations for many years. But by 1853 and 1854 the qualifying "ultra" was scarcely appropriate.⁸⁵ The necessity for aid to individual industrial enterprise, and the assumption, if need be, of the greater part of the burden in establishing quasi-public enterprises was tacitly acknowledged and the value of railway connections as arteries of commerce began to be clearly recognized. In the absence of state aid the city here took the lead. When in 1848 the expediency of gas lighting was in question, it was proposed that the city purchase some of the stock of a company if such a course should be necessary to insure the success of the venture. When it seemed doubtful whether the Providence and Worcester Railroad would keep its agreement as to the character of the work to be done on the approaches to the depot over the cove, the city released the railroad from its agreement and undertook to bear all expenses over \$10,000 in order to have the work done in a most permanent way.⁸⁶ It attempted likewise to assist local business indirectly when⁸⁷ it voted to issue \$500,000 of its bonds to aid the Providence, Hartford and Fishkill Railroad Company in building its line to Providence.⁸⁸

(85) The property tax for the eleven years 1833 to 1843, averaged 77 per cent. of the total ordinary income. During the ten years 1844 to 1853, it averaged 87 per cent. of the total ordinary income.

(86) February 11, 1850.

(87) February 3, 1852.

(88) The proposition was submitted to the electors March 21, 1851. In 1854 there were in operation or construction five railroads leading from Providence. The Boston & Providence, the Providence & Worcester and the Providence & Stonington, operating; the Providence, Hartford & Fishkill (afterwards the New York & New England) and the Providence, Warren & Bristol, in process of construction.

The speculative tendency of the period was illustrated in 1837 in the expenditure of \$1,957.06 in digging for coal among the rocky ledges of the hills in the northeast part of the city. Only building stone was found.

CHAPTER VI.

MUNICIPAL EXPANSION AND THE RULE OF MAYOR DOYLE.

1854-1880.

SYNOPSIS. Modern municipal government.—City's area increased threefold.—Mayor Doyle the central figure of the period.—Full control of the first street railroad franchises gradually weakened.—Street assessment law inefficient.—General property taxes shifted onto real estate because of the difficulty of reaching intangible personalty.—Rearrangement of methods of accounting in 1868, beginnings of committee legislation and responsibility of committees fixed.—The Reform school.—Poor department reduced out relief and adopted a workhouse.—Doyle's opposition to administration of departmental work by council committees as illustrated in the highway department.—An administrative board to have charge of public works elected 1880.—Means of communication cost 1855, \$133,000; 1880, \$159,400.—Popular election of the school board introduced politics into the school system.—Division of management of schools between popularly elected school board and city council resulted in divided responsibility and inefficiency.—Police and lamplighters, the political machine of the mayor, added greatly to city expenditures.—Power to appoint police vested in mayor in 1855; vested in chief of police, elected by city council, in 1880.—Water works begun 1869, completed 1876.—Cost \$4,473,000.—Board of water commissioners successful while an independent administrative body.—City council acquired control of the board in 1876 and politics began to dominate its methods.—Municipal aid to railroads.—The city hall and Brook Street District scandals.—Cost of city hall \$1,200,000; of Brook Street District \$1,097,000.—Increase in debt largely due to extensive public improvements in a greatly enlarged city area but partly also to loose methods of finance and to creating a permanent debt for general and ordinary expenses.

| | 1855 | 1880 |
|--|-----------|------------|
| Area, sq. miles..... | 5.5 | 15.9 |
| Population*..... | 46. | 104.8 |
| Valuations of general property | \$56,300. | \$115,900. |
| Taxes on general property | 250.9 | 1,417.2 |
| Revenue, except debt operations | 332.7 | 2,031.5 |
| Expenditures, maintenance..... | 382.5 | 1,613.7 |
| Expenditures, except debt operations | 448.4 | 1,703.4 |
| Debt, net | 558.6 | 8,843.5 |
| Maintenance cost of | 1855 | 1880 |
| Fire dep't. | \$45.7 | \$113.8 |
| Police dep't. | 41.3 | 188.8 |
| Poor dep't. | 23.9 | 42.6 |
| Pub. light dep't. . . . | 19.1 | 104.6 |
| School dep't | 1855 | 1880 |
| Sewer dep't. | \$58.5 | \$221.6 |
| Street dep't. | 76.1 | 14.2 |
| Water dep't. | 70.6 | 108.2 |

* Subsequent tabulated figures are based on \$1000 as a unit, 00.00 being omitted.

Modern municipal government began in Providence between 1855 and 1880. The period was one of rapid change. The

fictitious prosperity attending the gold discoveries was followed by a momentous commercial depression, the civil war and the panic of 1873. Improvements in the character of public services and extensions of them over an increased territory worked a veritable revolution in the physical appearance of the city and the nature of its fiscal operations. Streets were extended and widened through the midst of its most populous section; over a half million dollars was raised to defray a portion of the expenses of its soldiers engaged in civil war; almost immediately after the close of the war additional territory was acquired, increasing its size nearly threefold;¹ systems of water works and sewerage, involving an outlay of millions of dollars were constructed; expensive buildings for its various departments were erected among which was a city hall costing over \$1,000,000; in the interests of public improvement many acres of land occupied by dwelling houses were purchased, regraded and subsequently resold;² the expenditures increased until in one year they exceeded \$7,000,000.

A tax on rateable property no longer furnished adequate income for the city. The special assessment and the proceeds of bonds became important sources of revenue, and, quite in keeping with the traditional tenet of Providence conservatism, that to be new was to be opposed, the taxes imposed by the assessment laws met with evasion, misuse and legal delays in their application. Bond issues were also objected to by the realty property owner who would "pay as you go".³ At the same time in the expenditures of large sums of money, accruing from bond sales and other growing municipal resources, the

(1) Providence in 1850 contained five and a half square miles; parts of Cranston were annexed June 10, 1868, and March 28, 1873, three and one-third square miles and sixty miles of streets; portions of North Providence, annexed March 28, 1873, and May 1, 1874, six and seven-tenths square miles and about eighty miles of streets.

(2) Brook Street District. See Page 235.

(3) The law of tax exemptions applied in constantly increasing ratio to personalty while speculative prices for land unduly raised the assessed value of realty. The real estate owner saw that, should the then tendency continue, he must bear a disproportionately increasing share of all obligations whose payment was deferred. Doyle's retiring address, 1881.

hungry political herd saw a rich pasturage which they might crop.

Herein first began the noticeable interference of state legislation with local government, the general use of a corruption fund in local politics,⁴ and some degree of subservience, perhaps unconscious, of city officials to the interests of wealth and the corporations. Politics and personal jealousies became part and parcel of the city government itself. Such influences received a temporary check because of the more important national question of slavery from 1856 until the end of the Rebellion. The expenditures of the city were kept at the lowest possible point and conditions were not favorable for the development of that political machinery which constituted so important a part of local government during the autocracy of Mayor Doyle.⁵ After the war the politician and the purchasable voter became again an important factor in determining the expenditures of the highway department, of the lamp department and of the police force.⁶ The highway department became the prey of the city council, but by a law of 1855 the power to appoint a city marshal and the members of the police force was vested in the mayor with the advice and consent of the board of aldermen,⁷ and the political machine which stood behind Mr. Doyle used the department to maintain its ascendancy.⁸ Evidence procured from the lamp-lighters showed that the lamp department had been organized as a political machine for years and that every nominee to either branch of the city council had been carefully "looked after".⁹

In 1866 the city charter was revised but the changes were

(4) The registry tax voters were allowed to vote for the mayor for the first time in 1853.

(5) Mayor from 1864 to January 1, 1881, except during the municipal year, June 1, 1869, to June 1, 1870.

(6) For many years any one who could control two or three votes was certain of permanent employment in the highway department.

(7) A. & R. May Sess. 1855, 17. The city marshal as the head of the police force was superseded by a chief of police, elected by the city council, in 1866. A. & R. Jan. Sess. 249.

(8) In 1880 the power to nominate patrolmen was taken from the mayor and vested in the chief of police. A. & R. May Sess. cap. 823, and C. C. R. 1880, No. 128.

(9) City Council Records, Mar. 31, 1879.

administrative rather than fiscal and most of them had already been enacted in the form of amendment. They will be discussed later in connection with the various officials or departments to which they are related.

INCOME.

TAXATION OF STREET AND OTHER RAILROADS.

The revenue of the city was affected by influences which at times exempted corporations from taxation and at times blocked legislation increasing such taxation.

The first charter for a horse railroad was granted in 1863.¹⁰ Full control over the quasi-public corporations was vested in the city government and, despite frequent protests made by them, it insisted on compliance with its somewhat rigid regulations. Some of them were required to keep in order, pave and repave the streets in which their tracks were laid. A special tax was imposed on two railroad companies by the ordinances granting them the right of way through the streets, one company being subjected to an annual payment of \$1,200 a year.¹¹ The right was reserved to allow other companies to run cars over such rails as should be laid upon such terms and conditions as the companies

(10) The question was submitted to a popular vote in 1863 and three horse railroad companies were granted the right to lay rails in the city streets.

For all ordinances relating to horse railroads during this period see Ordinances Ed. 1887, pp. 560-615.

(11) Providence, Pawtucket and Central Falls Railroad Company. Ordinance, Sept. 14, 1863. This tax was never paid. On May 10, 1869, previous amounts due were commuted by a city council resolution on payment of a lump sum of \$500, and beginning with July 1, 1869, the company paid \$200 annually until its purchase by the Union Railroad Company in 1872. The ordinance of 1863 provided as follows:—"said company shall keep and maintain in good order and condition by paving, repairing and repaving whenever necessary at their own cost and expense, the streets occupied by the rails". The work was to be done under the direction and to the satisfaction of the surveyor of highways and the company was to mend and repair streets whenever required to do so by the surveyor.

should mutually agree to; but in case of failure to agree, the city council was to prescribe the terms for both companies. A tax of \$2,500 a year was imposed upon another company in 1864.¹² It was compelled, on streets not paved, to pave between the rails and two and one-half feet outside the rails.¹³ Some railroads were required to pave the whole street through which their rails were laid. Some ordinances reserved to the city the right to dictate the rates of fare. All of the ordinances reserved to the city council "the right to annul, amend or alter either in whole or in part, this ordinance and the terms and conditions of it". All companies were required to save the city harmless in case of any accident caused by them.

The complaints of the corporations against the special taxes were earnest and frequent. In his first inaugural, 1864, Mayor Doyle objected to such taxes before the earnings of the companies were sufficient to warrant them. The companies paid no taxes until compelled to do so. The people protested against the rates of fare charged by the railroads in 1865 and the council passed an ordinance reducing them. The mayor doubted the expediency of such a measure until the companies should be released from paying the "heavy annual tax imposed on them", and vetoed the ordinance. In a few years there was a gradual relaxation of the city's control over the street railroads. The taxes on one road were decreased from \$2,500 to \$800 in 1869, and from 1871 remitted altogether for a period of more than four years. One by one various other sections and clauses of the ordinances relating to the maintenance of the streets were repealed excepting as to the space between the tracks. In 1875 the companies were required to maintain a space 18 inches outside the tracks also.¹⁴ The exemption from franchise taxes, begun

(12) Providence & Cranston Railroad. Ordinance Aug. 8, 1864.

(13) The city provided the paving stones.

(14) Ordinances Ed. 1887, 594, and Ordinances Ed. 1875, 308. An ordinance of Oct. 9, 1871, exempted the Union Railroad Co. from keeping streets in repair excepting the space between the rails, and the payment of taxes which it had assumed by the purchase of the Provi-

in 1871, ceased in 1876. In March, 1877, the Union Railroad Co., a combination of all of the local horse railroads, refused to make tax payments to the city, although the city council by specific vote had declined to continue the remission of its taxes.¹⁵ In the absence of any vigor on the part of the mayor, the deadlock was enlivened by a legal contest. A judgment of the court confirmed the city's authority after more than two years' delay.¹⁶ After two years further controversy in regard to the rate of the tax, it was fixed on December 17, 1881, at \$8,000 a year.¹⁷

A city council resolution, which proposed a charge on the Providence and Worcester Railroad of \$2,000 for the use of the streets, and on the Providence and Boston Railroad of \$500 for the same purpose, was vetoed by Mayor Doyle on the ground that the railroads greatly benefited the city.¹⁸ In this veto message Mr. Doyle advocated the encouragement of business enterprise by every possible means, trusting to the increased property valuation and the increase in general taxes to recoup the city for the losses which it suffered from special exemptions. "Municipal legislation," said he, "should not be directed so much to the question of how great a sum can be annually saved from taxes as to the question of what will best

dence & Cranston road was suspended; it was further exempted from laying cross-walks in the streets. The railroad complained that its service was seriously hampered, the streets being torn up for laying water pipes and sewers. On April 16, 1874, taxes were again suspended for the term of two years except as to the Pawtucket branch. Pawtucket branch paid taxes until January 1, 1875. By the terms of this ordinance the payment of taxes would again begin in 1876. The company refused, however, to pay the tax until 1880.

(15) The surface railroads in the city, except the Providence, Pawtucket and Central Falls Co., which was purchased February, 1872, were combined into one company,—the Union Railroad Company,—December 6, 1865.

(16) December 19, 1879. See XII. R. I., 473; the judgment was for \$5,589.18.

(17) Ordinances Ed. 1887, 476. The company objected to a payment of nominal taxes before 1881; it subsequently met its payments regularly. Its income from all sources for eighteen months, ending September 30, 1880, was \$701,692.83. It had 150 cars and forty-one miles of track.

(18) The companies had been under heavy expenses for construction and they were building terminals on the wharves at that time.

promote the comfort of the citizens and add to the prosperity of the city." "The resolutions taxing the railroads attempt an increase of revenue, but they thereby tend to place a barrier upon trade and restriction upon business."

While recognizing that the two railroad corporations possessed great advantages in the location of their terminals, he added, "I am also aware that the city derives great advantages from the same causes as is evinced by its rapid growth since those locations and communications were made."¹⁹

STREET AND SEWER ASSESSMENTS.

The special assessment laws for twenty years, beginning with 1854, illustrate the losses which a city frequently suffers during the stages of experiment with new systems of taxation.²⁰ When in 1854 the straightening and widening of many of the streets in the most congested portions of the city became urgent it was evident that the total cost of such improvements could not be defrayed by means of a general property tax and the general assembly passed the so-called Betterment Act, under which the city was authorized to assess one-half the cost of the land taken for highway improvements upon those benefited.²¹ The working of this law was by no means satisfactory. The expense of opening and widening the streets was much greater

(19) A "rent" of \$500 annually for the use of one very important street was paid by the Hartford, Providence and Fishkill Railroad Company beginning in 1865. The discriminating tax imposed on it was thus partly justified. Ordinances, Ed. 1875, 363.

(20) For a more complete treatment of the laws of special assessment see Chapter VII, Pages 296-306.

(21) Ordinances, Ed. 1887, 301. Assessments for streets are added to the general property tax bill and collected by the city treasurer. With one or two unimportant exceptions, his reports and those of the auditor are in such form that the income from street assessments is not separable from the general property tax until 1868. Hence, in the schedules of income no items of importance appear until that time. In the figures compiled from the auditor's reports from 1855 until 1870, the total amounts paid for opening streets appear to have been less than \$250,000, although in the school committee report for 1858 the item for opening streets in 1855, 1856 and 1857 is given at \$375,000. Mayor Doyle's retiring message in 1881 is authority for the statement that \$1,200,000 was spent for this purpose between 1864 and 1881.

than had been anticipated by its framers.²² Some intended changes were abandoned, others were delayed and only necessary improvements were made. In 1870 Mr. Doyle advocated a change in the law and in the following year the city was authorized to assess three-fourths of the cost of the land taken under the Betterment Act upon those benefited. It was thought that the actual expenditures of the city would thus be reduced to approximately one-half the cost of the improvement but such favorable results have not been attained.²³ The income from street assessments from 1868, however, added largely to the city's revenue.

The city was ultimately somewhat more successful with regard to sewer assessments. The construction of the new system of sewers was begun in 1870 but the difficulties of enacting and enforcing any sewer assessment laws delayed the income from assessments until 1875.²⁴ Looseness in the wording of the laws, pending changes in them and law suits regarding their constitutionality induced many to refuse to pay their assessments and it became necessary to borrow large sums of money upon which during the years 1870 to 1875, high rates of interest were charged and the cost of sewers proportionately increased.

GENERAL PROPERTY TAXES.

The changes made in the tax laws were the outgrowth of the conditions of the times and were characteristic of the period in which business enterprises began to a marked degree to take on corporate form and much of the wealth of the people began to be comprised within the list of intangible personalty. Decisions of the court in 1857, exempting from taxation bank stocks owned by savings banks²⁵ and taxing the personalty of banking corporations to its stockholders, necessitated the refunding of many thousand of dollars of taxes²⁶ and affected personal prop-

(22) See Pages 220-221 for a discussion of these points in detail.

(23) See also Chapter VII, Note 130, and Page 306.

(24) See Page 305.

(25) See Page 270.

(26) 1858,—about \$25,000.

erty valuations between 1856 and 1858. Some of the decrease noted in the latter year may also be due to a change in the manner of electing a board of assessors in 1857,²⁷ to the business depression of the times and to the law of 1857 by which deductions from personalty on account of indebtedness were legalized.²⁸

On the whole, however, personal property valuations increased gradually during this period until 1868. The increase in the city's area and the inflated values of real estate account for much of the difference between 1868 and 1874. The law of 1875 which exempted stocks of corporations located outside of the state and taxable in their corporate capacity where they are located²⁹ then began to affect taxes. In 1876 a significantly large number of personal returns were made. In the six years ending 1880 the values of personal property decreased \$14,500,000 or 33 per cent. Some portion of this loss is attributable to the resumption of specie payments, but the shifting of the burdens of taxation upon the real estate owner was very noticeable in this period and the movement has continued with increasing force since that time.³⁰

Other sorts of income than those derived from assessments, franchise taxes and general property taxes changed but little during this period. A liquor license was imposed again in the year 1863 and from that time, except during the fiscal year 1874, when prohibition was enforced, constituted a large item of in-

(27) See Page 254. The election of the board of assessors and the city clerk by popular vote was the climax of the absurdities indulged in by the zealous democracy of this period. The right of franchise in the election of members of the city council which exercised the taxing power was still jealously guarded; and it was seemingly inconsistent that the non-property voter should be given a vote in the selection of the administrative agents of that taxing power, namely, the assessors,—by whom the tax was apportioned upon the property holders. Of somewhat the same nature was the election of the city clerk by popular vote. Under this method the city council was deprived of its right to select its own official servant. The revised charter of 1866 vested the election of both assessors and city clerk in the city council.

(28) Pub. Laws, Ed. 1857, cap. 38, sec. 11. See also Page 264.

(29) A. & R. Jan. Sess., 1875, cap. 484.

(30) Allowing for depreciation of paper currency in 1874, within the past twenty-eight years the city of Providence shows a gain in personal property valuation of only \$3,500,000.

come.³¹ The fee system was further dispensed with and became a question of little importance.³²

METHODS OF ACCOUNTING AND APPROPRIATION.

Methods of municipal accounting were still very crude. The system of checks upon the receipts and disbursements of the treasurer were not sufficient to prevent a defalcation during the years 1860-61, and the methods of bookkeeping were such that expert examination failed to disclose the total loss to the city.³³ It was discovered in the latter part of 1862 that Treasurer Gardner had at various times failed to deposit his receipts to the credit of the city; he had made false entries in his books and had overdrawn his accounts at the bank.³⁴ In violation of the

(31) A. & R. Jan. Sess., 1863, 190. By June 1, 1863, under the new law 240 licenses had been granted, the receipts from which were \$13,000,—one-quarter of which was retained by the city and three-quarters paid to the state. The rate of first class retail license was \$50. By law of 1865, (A. & R. Jan. Sess., 190,) the board of aldermen was given absolute authority to grant or refuse licenses. A high license law of 1867, (Jan. Sess., 133,) graduated the rates for wholesale dealers according to the amount of business done; the license was \$500 a year for business of over \$30,000; \$350 for gross business of under \$30,000; the rate for first class retail licenses was \$350. (See schedules for increased receipts in 1866.) Under this law one-half the receipts from the tax was paid to the state. A prohibitory law was passed April 3, 1874. (A. & R. Jan. Sess., cap. 385.) A local option law was passed June 28, 1875. (A. & R. May Sess., cap. 508.) Under it a board of three license commissioners, instead of the board of aldermen, issued licenses. The license commissioners were elected by the board of aldermen, one each year, and their duties and salary were fixed by the city council. The first class retail rate was from \$300 to \$500, one-half to the state and one-half to the city. The prohibitory law had not decreased the number of places where liquor was sold and in 1875, before the enactment of the license law, there were said to be 700 saloons in Providence. In the license year, 1875-76, 685 licenses were issued by the license commissioners, from which the receipts were \$116,600.

(32) A salary was substituted for the fees of the judge of the municipal court in 1855, (Ordinance, June 18,) and of his clerk in 1858. In 1858 the city clerk received \$1,000 in addition to his fees, but by ordinance of March 7, 1859, he and the clerk of the municipal court received \$1,500 each, and all fees which exceeded that sum were turned into the city treasury. Subsequent changes in his salary were made upon this same basis.

(33) Marinus W. Gardner. He confessed and resigned his office December 1, 1862.

(34) City, Doc. No. 5. December 22, 1862.

city ordinance it appeared that from September 12, 1855, to January 12, 1859, checks amounting to \$500,000 had been given to the city treasurer by the mayor without proper auditor's certification.³⁵ Bills had not been properly audited, salaries had been paid before they were due and the city auditor in one case had himself receipted for his salary before it was legally payable. The bank in which deposits were kept had on one occasion certified at the close of the fiscal year that the treasurer had a certain sum standing to his credit, while, in fact, his balance was much larger. The treasurer presented this certification of the correctness of his account to the auditor as a voucher. The treasurer's office "was in a condition of disgusting disorder". "Paid coupons aggregating a large amount were scattered about his drawer and in the waste paper basket; cash was secreted in the corners of his desk". The deficit which had accrued between January, 1860, and November 20, 1862, exceeded \$16,696.90 not including interest. In this case, as in that of the defalcation of Treasurer Clifford, the city through inability to collect of the treasurer's bondsmen sustained a considerable loss, receiving only \$3,329.02.³⁶

The auditor's office seems to have been managed with not much more care. The investigating committee, however, excused his remissness on the ground that the salary was not a sufficient recompense for the proper performance of his official duties and that the ordinances of the city were not so explicit that, if they had been obeyed in spirit as well as letter, irregularities could have entirely been avoided.³⁷ The methods of

(35) The city treasurer was authorized to withdraw from the bank "by his draft, countersigned by the mayor and chairman of the finance committee \$25,000 of the city funds, and to deposit the sum in bank to his own credit as city treasurer, to be drawn upon by him for the current expenses of the city". "Whenever the city auditor shall certify that the amount unexpended to the credit of the city treasurer in said bank or banks does not exceed the sum of \$5,000, said city treasurer shall draw for the said sum of \$25,000". Ordinances, Ed. 1854, 271. This ordinance seems to have been constantly violated.

(36) Suits instituted against his bondsmen were contested in the courts for some years and judgment was finally obtained in 1866 against James Y. Smith. A settlement was made with him and with one or two of the other bondsmen on the basis of the judgment.

(37) The auditor had very frequently audited bills after they had been paid; he had certified that a certain amount had been properly

the treasurer and auditor in matters of accounting were revised. Weekly reports of all money received were required to be made by the treasurer to the auditor and it was provided that a receipt for money due to the city, and paid, must be signed by the treasurer and countersigned by the auditor.³⁸

In 1858 the disasters in the industrial world made necessary a complete revision of the city's financial methods. The need of a change, however, had been evident before the panic. In 1855 the appropriations had been so excessive that long before the end of the fiscal year the city treasury was exhausted.³⁹ The overdraft at the bank, which in 1856 was \$37,833, increased in 1857 to \$117,796 and attempts were begun to bring about more careful examination of the way in which general appropriations were expended by the committees. Two years of experience and economy brought the income and outgo of the various departments into close accord. The recommendation of Mayor Rodman that the system of general appropriations be limited and that the city council adopt a system of specific estimates and special appropriations was adopted.⁴⁰ Other re-

expended by the treasurer without first having satisfied himself by an audit that each item was a proper expenditure; he was not in the habit of comparing the vouchers of the treasurer with entries on his own books and he admitted the treasurer's statement of receipts as true, inasmuch as he had no means of verifying and disproving them. In certifying the treasurer's annual account and in preparing his own annual report, the auditor had always been entirely at the mercy of the treasurer as to the correctness of the statement of receipts.

(38) Ordinance, June 1, 1863. The auditor was required to make a separate and special report, independently of the treasurer, and to keep a complete set of books which should itemize all receipts and expenditures, and for the first time in the history of the city, the auditor and treasurer were required to keep their office open every business day from 9 o'clock in the morning until 3 in the afternoon. The city clerk, according to an ordinance of November 27, 1865, was required to furnish the auditor with certified copies of resolutions of the city council relating to expenditures of money and the tax collector was ordered to make a return to the auditor of amounts collected as well as to deposit those amounts with the treasurer. Pending the large expenditures for water works and other improvements in 1868, a new ordinance defining the auditor's duties was passed October 12, providing for the method of accounting with each particular appropriation for specific objects and a lodgment with him of copies of all contracts under which city work was done, and in accordance with which he was to audit bills.

(39) Mayor Smith's inaugural, 1855.

(40) Mayor Rodman's inaugural, 1858.

The change made in the method of appropriations in 1842 was from

forms followed. Hasty legislation warranted the implied criticism of William Binney⁴¹ when he recommended "that every proposition of any importance should first, and as a matter of course, be referred to a standing committee or to some special committee before any final action is taken on it by the council". The advice was partly heeded and from that time we may date the committee system of legislation and government in practically its present form.⁴² In its initial form, however, the system was not a success. It led to too great dependence on committee recommendations, and in the absence of strict accountability for the expenditures in their departments, the committees abused the power vested in them. Under the pressure of greatly increasing expenditures, aside from its subjection to the political influences of its constituents, the city council gave frequent evidences of that incapacity which marked the last days of the town meeting. The details of public business failed to receive proper attention. Appropriation bills were rushed through the legislative branch without reference to a committee, without full knowledge of their import on part of individual members and without careful examination of their necessity. Whether the objects proposed by them could be accomplished within the fiscal year or whether the amount of money required by them could be made to conform to the limits of the general appropriations for the department to which they belonged, were too frequently entirely disregarded. Such a condition finds its full explanation not alone in a neglect of their duties by the city officials, but in the letter of the laws relating to the mayor's veto, the consequent lack of an efficient check upon legislation,

many partial appropriations for all the expenses of the department to one annual appropriation for such purposes. The change made in 1858 was to a more limited annual appropriation for each department, but also to specific appropriation for each important specific object within the department, such object being duly "estimated". The practice was not carefully followed.

(41) Address as president of common council, June, 1863.

(42) Mayor Doyle made partially successful efforts to induce the council to compel its committees to keep records of their doings, of their votes and to record their reasons therefor. The joint standing committees partly conformed to this plan.

and the lack of proper co-ordination between the time of assessing the tax and the time of preparing the budget.

Owing to the limited time which was allowed the mayor under the statute for the consideration of bills presented to him for approval or veto, measures might become laws before he had seen them. Instances of this kind occurred at times and led to Mr. Doyle's protest against the letter, and the abuse of the spirit, of the law whereby his veto rights were nullified. The ten days' consideration clause was not granted to the mayor of Providence until 1879.⁴³

As soon as the restraint incident to the civil war had lost some of its force and the power of Mayor Doyle in public life became predominant, the difficulty of making the appropriations and the expenditures conform to each other was more marked. While the expenditures had been limited in amount, the difference in time between the presentation of the budget and that of assessing the tax was not a matter of such importance as when the city's finances began to involve sums exceeding three quarters of a million of dollars. In 1867 the time of assessing the taxes was changed. When the time of ending the fiscal year was changed in 1854 from March to September, a change was made in the time of making the annual appropriations from the time just preceding the close of the fiscal year in March to a time just preceding the close of the fiscal year in September, but no change had been made in the time of assessing the tax. Thus the tax was assessed in March, nearly six months before the appropriation bill was made up in September. Meanwhile, between the time of assessment of taxes and of making appropriations a new city government was annually inaugurated on the first day of June. The tax was levied by one council far ahead of, and in entire ignorance of the necessary appropriations of the succeeding council. The council which took the oath of office on June 1st, therefore, found itself burdened with many obligations of its predecessors while demands were continually arising for the expenditure of large sums of money for which no provisions

(43) Ordinances, Ed. 1887, 33.

had been made. In 1867 expenditures of this nature and which could not be anticipated reached the sum of \$174,000.⁴⁴ Following a suggestion of the finance committee no tax was assessed in March, 1867. That duty was left for the city council which was elected in May. Thus, within the first two months of its existence, the same council voted the tax and approved the budget.⁴⁵ The next year, in order to gauge more clearly and accurately the probable expenditures, each department made a careful estimate of its anticipated needs and reported to the committee on finance. From these reports the appropriation bill was made up.

Each annually elected council was thus made responsible for the balance between its income and outgo. The well worn practice of shirking the responsibility for the increase of the floating debt for ordinary expenses and charging it to the incomplete work which had been ordered by previous councils was no longer possible. The council also began to insist on the strict accountability of its committees and they were required to conform to their specific appropriations.⁴⁶ Soon afterwards a change was made in the time of beginning the municipal year. The inauguration of the city government in the month of June imposed upon the members of the council burdensome and important duties at a season when they were indisposed for such work or were apt to be absent from the city. The practical beginning of the council year was delayed for three or four months after its official beginning. The city officials were therefore elected in November of 1874 instead of in May, as had previously been the case, and the inauguration of the new city government occurred on the first Monday in January, 1875. This change was a partial return to that condition of affairs which had existed previous to the time of the

(44) No suggestion was made in the city council of meeting these extraordinary expenses at the time by creating a permanent debt.

(45) As a result in this change in the time of assessing the tax the time of collecting the tax was extended from the first of October until the latter part of November and the first of December. But gradually the time of payment was brought nearer to the time of assessing until it again reached the first of October.

(46) Ordinance, October 12, 1868.

change of the date of the tax levy in 1867. One city council now not only assessed the tax, but prepared the budget, while another council carried out the work of expenditure, but a fundamental difficulty had been remedied, as far as it could be remedied by legislation, by the ordinances requiring a careful estimate of the needs of each department before levying the taxes and providing for the strict accountability of the joint standing committees for the expenditures made in the departments under their direction.⁴⁷

EXPENDITURES.

THE REFORM SCHOOL.

In 1850 the city began to maintain a reform school or house of correction for youthful offenders. An important part of the income of the institution was derived from the labor of the inmates. The school, however, was not successful when viewed as a business venture, and it was included among the subjects of possible economy which were discussed in 1879. An investigation, then undertaken, was made the more searching because of a controversy with the state in regard to the payment of board for those committed to the school by state officers.⁴⁸ It appeared that, from the opening of the school until

(47) The passage of the municipal indebtedness act in 1878 made it necessary that, as far as possible, at the close of the then fiscal year the accounts of the city should be balanced and closed. Under the system existing previously only those items were entered in the annual account, bills for which had been presented; and as bills were usually presented monthly, all bills incurred during September and not presented until the first day of October failed to appear in the annual statement. Hence the statement of the indebtedness of the city had been incomplete by the amount of all bills incurred during the last month of each current year. The auditor's report for 1878, including all such bills, therefore, included all expenditures for thirteen months. On September 6, of the following year, the plan adopted in 1878 was confirmed by ordinance which provided that no purchase should be made by any department of the city government, between the 20th and the 30th days of September, except such as was absolutely necessary for the proper working of the department.

(48) As we have already noted, the city maintained no penal institution and sent all of its criminals to the state institution where it paid board for them. By an agreement with the state the rate of board which it was to pay was calculated at cost not including charges for superintendence. This arrangement was made in 1850 and in return

the 30th of November, 1878, the entire cost of maintenance had been \$875,426.24.⁴⁹ Of this sum the city had paid \$327,161.10 for the 335 inmates committed by its officers, or an average of \$977 each; the state had committed 2,872 inmates for which it had paid \$386,570.70, or about \$134 each. Changes in the laws relating to the nature of the offences for which the youth were to be sent to the school were such as to almost entirely exempt the city from jurisdiction over the offenders. It thus happened that during the fiscal year 1878 there were only two inmates in the school who had been placed there by the city. The total cost to the city for that fiscal year had been \$35,670.61⁵⁰ of which the state had paid \$22,498.57 and the city had paid \$9,500. The other expenses had been met by the proceeds of the sale of products and the receipts for board from parents and guardians. Each of the city's inmates, therefore, had cost \$4,750 for the year. In view of these facts the city notified the state that it intended to close the school. It ceased to make appropriations for the institution on the 11th of July, 1879. The state then took charge of the school and it has since been maintained as a state institution.

THE POOR DEPARTMENT.

During many of the years since the reform school had been in existence it had been used by the city not only for the

the city agreed to receive at the Providence Reform School the youthful offenders against the state laws on payment of costs by the state, which costs also were not to include salaries and charges for superintendence. See city documents, 1879, *passim*.

| | | |
|----------------------------------|--------------|---------------------|
| (49) From city for building..... | \$154,164.64 | |
| " maintenance | 172,996.46 | |
| | | \$327,161.10 |
| From state for board..... | | 386,570.70 |
| From labor of inmates..... | | 135,859.11 |
| From private boarders..... | | 18,914.00 |
| Sundries | | 6,921.33 |
| | | <u>\$875,426.24</u> |

The number of private boarders had been 384. These figures cannot be verified either by reports of the auditor or of the Reform School. See notes to schedules, 1854.

(50) The income and expenditures of the Reform School in the

purpose of educating the young, but as an adjunct to the poor department and at times also had been used as a workhouse for the confinement of older offenders against the city ordinances. The poor department of the city had been managed with economy under the circumstances, but it had cost much more than was necessary because of the lack of some institution of the nature of a workhouse where the transient poor could be cared for. Under these conditions the overseer of the poor was compelled to depend almost wholly upon out-relief and the system tended to increase, rather than diminish, the number of those who sought public assistance. Providence became an attractive point for the shiftless and those who might on occasion commit petty crimes. As the city would be obliged to pay the board of such vagabonds if they were committed to the state institution, many were permitted to go unpunished on account of the expense attending their imprisonment. From this class a workhouse would have offered relief.⁵¹

The "hard times" of 1858 were reflected in the expenses for out-relief, when they were more than two and a half times as great as usual. In that year it appeared that one-sixth of the total population of the city was on the books of the overseer of the poor for aid.⁵² Many of the needy were employed by the city in filling in the cove lands during the winter of 1857-58. The amount thus expended was \$19,998.44. The total expense of the Dexter Almshouse for the ten years previous to 1858 had been \$60,262.96, exclusive of receipts at the institution itself, of which the city contributed \$16,532.83 and the income of the

schedules are based upon the annual reports of the school which were made up on November 30 of each year, and do not correspond therefore with the fiscal year of the city.

(51) The city paid \$2,985 to the state for the board of criminals for the year ending Oct. 31, 1858.

(52) Of 1,900 families on the books of the overseer of the poor, 1,400 were Irish and 80 other foreigners; of 8,010 names, 6,300 were Irish and 280 other foreigners. Said the overseer of the poor in his report, "the disease of pauperism in Providence is highly contagious. Out-relief ought to be stopped". Of 163 inmates in Dexter Almshouse 103 were Irish and 26 other foreigners. A total of 80 per cent. of the city's paupers were foreigners, while only 27.6 per cent. of the total population were of foreign birth according to the census reports. City Doc. No. 5, 1879.

Dexter Funds had supplied \$43,730.13.⁵³ The commercial panic of the seventies was also reflected in the poor expenditures which reached their highest figure for out-relief in 1877. The expenditures for that item were \$28,679.69, and in the same year the expenditures at the almshouse were \$36,656.91, a total of over \$65,000. To this might properly be added \$7,500 appropriated for highways during the winter of 1876-77 in order to give employment to the deserving poor; this item being included, the poor expenses for the fiscal year 1877 would exceed \$72,000. In the winter of 1875-76 \$20,000 was expended in employing the poor on the highways.⁵⁴ Recommendations of the overseer of the poor for a workhouse were adopted and the charity building and wood yard were instituted. At once there was a rapid decrease in the expenses for out-relief which by 1880 had fallen to \$6,675.74.⁵⁵

THE HIGHWAY DEPARTMENT.

Previous to 1850, except in school expenditures, the city of Providence had been very conservative and subsequent expenditures were disproportionately larger because of the great need of extensive public improvements; but Mr. Doyle and his followers are responsible for carrying the idea of improvement to such an extent that it became a mania hesitating at no desirable change, and giving little thought to the ability of the people to bear taxation and to the amount of burden that was to be saddled upon the future. Mr. Doyle's influence over the ex-

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|--|-------------|
| (53) Since the almshouse had opened on July 31, 1828, the miscellaneous receipts had been..... | \$16,557.35 |
| Junk | 2,607.10 |
| Produce | 52,620.05 |

| | |
|---|-------------|
| Total income from the institution itself..... | \$71,784.50 |
| Total expenditures..... | 252,559.89 |
| Excess of expenditures over receipts..... | 180,775.39 |
| Cost per annum..... | 6,025.84 |

Income from the funds had averaged about \$4,000 a year, so that the net cost per annum to the city since the institution had started had been about \$2,000 a year. City Doc. No. 5, 1859.

(54) C. C. R. No. 786, 1875 & No. 64, 115 & 172, of 1876.

(55) Said the overseer of the poor: "this coupling of labor with charity has rid the city of many of the chronic lazy and shiftless".

penditures of the whole period now under consideration was at all times important and for many years the controlling one. Nevertheless, in many ways his efforts and influence were exerted toward desirable ends. He was a better administrator than financier. He had been a member of the city council before he was elevated to the office of chief executive. His public career evidences a well defined purpose to divert from the city council its direct control over the details of departmental outlay. He saw, as perhaps few of his contemporaries could see, that the legislative branch of the government had become too subservient to cliques; that careful balancing of income with expenditures had been lost sight of in the processes of "log rolling" between the different members of the council. Zealous for, and largely instrumental as he had been in, the passage of the Betterment Act of 1854, he recognized not only the injustice in the system of assessment which prevailed under that act, by which the expenditures were disproportionately borne by the city treasury, but he knew that the whole scheme of betterment to the city had been made use of by individuals for their private gain.

The land speculation throughout the country which culminated in the crisis of 1857 was illustrated in Providence. Under the prestige of public enterprise, a long list of appropriations was hurried through the city council, the chief object of which was the personal advantage of a few. The failure of the city to plat lands within its limits, not laid out by the owners, became also during the land speculation of the early seventies an important factor in the expenditures for highways. Owners of large tracts of unimproved land had kept them unplatted in order to keep down taxes. In the absence of an equitable system of assessment of real estate they were thus able to deprive the city of a large amount of revenue. On the other hand, when such tracts of land had been platted, streets were laid out through them regardless of the direction of adjoining streets and upon the sole principle of using as little as possible for highways.⁵⁶ The city accepting such streets fre-

(56) Mayor's inaugurals, 1872 & 1875.

quently found it necessary to widen and straighten them and, in taking land for such purposes under the Betterment Act, to pay for it prices which had been greatly increased because of surrounding improvements.⁵⁷ The statement of Mayor Doyle that the Betterment Act had been converted "into a law of public plunder from the public treasury for enriching a few" was not altogether an exaggeration. It had some basis in fact.

Mr. Doyle was constantly struggling against the misuse of the highway law because he believed that such misuse was only possible by the consent of the city council and was fostered by the close control which that body persistently maintained over the details of highway work. His contest with the legislative branch of the city government and against the management of the highway department therefore had not only a financial aspect but it illustrated a most important phase of administrative development.

The collusion between the committees of the common council and the aldermen during the latter sixties and early seventies was notorious. The needs of particular streets were of little consequence in comparison with the desire of the committees to conciliate their favorites. The three members of the highway committee in the board of aldermen succeeded year after year in diverting the expenditures for highways to a few wards. Work at times seems to have been deliberately increased for the sake of providing employment, presumably for political purposes, and the jobbery of officials was carried into the purchases of materials for the city's use. In the fiscal year 1878, the city though possessing 30 horses and six yoke of oxen, expended \$25,377.11 for hired teams,—nearly one-fourth of the entire maintenance expenditure for the year. The total pay rolls for the same period were \$92,553.⁵⁸ The highway committee

(57) For some years attempts had been made to remedy this condition, but like other legislation affecting the highway department during this period, they failed through the efforts of interested parties. Doyle's inaugural, 1872.

(58) Mayor's inaugural, 1879. An attempt was made to check jobbery in the purchase of materials by an ordinance of Aug. 9, 1869, which provided that the surveyor of highways should keep a detailed account of his receipts and expenditures and present quarterly reports

of the city council seldom had estimates made of the cost of the proposed improvements. The work was done in a haphazard, unscientific manner and, without the advice of a consulting engineer, was pushed forward from year to year. While work already ordered and necessary was still unfinished, new work was continually approved in disregard of the conditions of the general highway appropriations.⁵⁹ The highway appropriation for the fiscal year ending September, 1858, had been \$50,000, but early in the year the expenditures, caused by delayed work of the previous years, had been \$81,866. In 1870 it appeared that the city was using ox teams "to spread gravel upon the hills only to be washed down with every storm into sand catchers built for the purpose of receiving it, or else into the river". In one year 3,000 loads of washings were carried from these sand catchers and large sums of money were spent in dredging the harbor of the sand which had been needlessly washed into it. Gravel was the common street material and it was spread at an average cost of 85 cents per square yard. Cobble stones cost \$1.65 per square yard. Of the 185 miles of accepted streets in the city only 15 miles were paved. "Every two years", said the mayor, "we spend more money on many of the streets than it would cost to pave them, while cobbles would last fifteen or twenty years". The manholes to the sewers in some streets had been covered with a coating of some inches of gravel.⁶⁰ During the five years 1873-77 the total expenditures

of them. All purchases must be made in the *name of the city*. "Said surveyor shall not directly or indirectly for himself or others or by others in trust for him or on his account have any interest or concern in any purchase or sale of stone or materials and no curbing shall be set or other work done for private parties, without the written order of the commissioners of highways". The latter phrase was of little value as a check because the commissioners of highways were the head and front of the highway political machine. It appeared in 1878 that the department purchased stone and hauled it two and one-half miles from the center of the city to be crushed and then hauled it back again to be used upon the streets; that a farmer, near the location of the stone crusher, had offered to give the city stone from his farm and his offer had been declined. Mayor's inaugural, 1879.

(59) Mayor's message, 1868. In regard to the work delayed, see address of Stephen Waterman, President of the common council, June, 1857, and inaugural of Mayor Rodman, 1858.

(60) Mayor's inaugural, 1870, and documents before the city council Jan. 19, 1880.

on 250 miles of city highways were over \$1,700,000, but only one and a half miles of 24 feet streets were newly laid with cobbles, granite paves, concrete or asphalt.

So strong were the political influences and so jealous was the council of any interference with its prerogatives over the detailed expenditures of this department, that all attempts to improve it either by a change in the control or superintendence, through power conferred upon a single officer or commission, and all efforts which had been made by successive mayors, since the enactment of the Betterment laws in 1854, to have considerable part of the highway work done by contract proved unavailing⁶¹ until April 15, 1880, when a board of public works act was passed.

(61) The following changes were made in the highway department during these years:—By ordinance July 17, 1867, the surveyor of highways was vested with all the powers of the street commissioners and sidewalk commissioners. (See Chap. V, note 43.) The surveyor of highways was vested by state statute with power to superintend the actual work of the highway department and determine the order of work unless specifically directed to complete a given piece of work within a given time by the city council. Authority was obtained from the general assembly, March 23, 1871, to elect a superintendent of streets with some powers of supervision, but the city council took no action under the law. The surveyor of highways made quarterly reports of work done, but they were not sufficiently exact to afford clear information as to all matters of detail. The surveyor, as far as his reports show, did all the work of street construction and maintenance. Such was the condition when on Feb. 7, 1872, (A. & R. Jan. Sess. cap. 965,) he was superseded by three highway commissioners, whose election, duties, salary and term of office were determined by the city council. This change, like that of 1844, was made for the purpose of bringing within the supervision of the council the details of highway work, the surveyor having had much statutory power, while the powers of the highway commissioners were derived wholly from local ordinance. The commissioners were to be "always subject to the orders of the city council". Reports were to be made to the city council "on all applications for laying out of new streets or alterations of streets already existing, or for paving, grading, setting curbing and paving gutters", such reports containing "full and accurate estimates of the probable cost of the work applied for". Provision was also made for much new work to be done by contract. Aside from a detailed record of the work in hand or work done, they were to keep a record of "the name, age and residence of every person employed, and the price paid for his services", and the records were at all times to be "open to the inspection of any member of the city council". (Ordinances, Ed. 1875, 291.) The mayor accepted these changes in the departmental work because they provided for accurate estimates of new work, and although the city council thus acquired a more complete direction of the work to be done, he felt that

This act was an attempt to remedy the want of judgment displayed by the highway department and the lack of co-operation between it and other departments of the public works.⁶² It was largely mandatory in its provisions. By it the highway commissioners and the board of water commissioners were legislated out of office. Through the influence of the highway department, however, the city council delayed the selection of the members of the new board for many months.⁶³ Early in September Mr. Doyle notified that body that for five months the city officials in charge of the sewer and highway departments had been expending money without legal authority. On September 29 he informed the highway commissioners and the board of water commissioners that on the following day he would refuse to draw drafts upon the city treasury for work done by them in contravention of the state statute. In the following month the council attempted to enact a resolution

the provision for having new work done by contract would also be a long step in advance. He at first excused the lack of improvement in the department because of the difficulties under which the commissioners labored through the necessary disturbance of the streets in laying water pipes and sewers. But he soon saw that under the new system contract work was early abandoned while the mutual control of the council committee, the council itself and the highway commissioners facilitated jobbery. From 1868 to 1874, the suburban territory added to the city increased the length of the streets by over 125 miles. A large portion of these streets were to be surveyed, to have bound lines established and then to be graded, curbed and guttered. A very great part of the highway work during the decade 1870-80 was, therefore, "new work", estimates for which must be submitted by the highway commissioners to the city council and the joint committee on highways. March 10, 1877, the engineering work of the streets was vested in the city engineer. (C. C. R., 68.) His relation to the streets arose in connection with the construction of sewers and water works through them, and he had no control over the character of repairs or method of construction of the streets themselves, except in so far as he might be consulted by the highway commissioners, which rarely happened. The board of public works act finally consolidated these various departments and became operative November 5, 1880.

(62) Not infrequently a street would be put in good condition just before sewers or water pipes were to be laid through it, and through laxity in the laws, immediately after it had been repaired it would be torn up sometimes nearly its whole length, while abutting owners made connections with the sewers or water pipes.

(63) The attitude of the public toward such methods was shown in the number of declinations sent to the city council by those elected as members of the board. C. C. R. 1880 *passim*.

authorizing the highway commissioners to mend and repave highways from time to time until the election of the members of the board of public works but the resolution was vetoed by the mayor. It would be, said he, "a most mischievous precedent for future city councils, it is a new departure in municipal legislation in this city for the two branches of the city council to attempt to order the expenditures of public money in open defiance of the statute".⁶⁴ The resolution was passed over his veto, but work on the highways was practically stopped and the catch basins at the entrance to the sewers became so clogged with deposits that the board of aldermen was compelled to take action as a board of health in order to have them cleaned. On November 8 the members of the board of public works were elected.⁶⁵

The expenditures for streets increased rapidly during this period but the increases from 1869 to 1875 were partly due to the extensions of the city's area.

THE SCHOOL DEPARTMENT.

The attempt of the mayor to reform the management of the school department was not equally successful. The number of the school committee, because of the division of the city into new wards and the increases in its area, had increased at various times from 45 members in 1860 to 63 in 1880. It thus became unwieldy and inefficient. Political influences among its members and the waste of its funds were by no means as marked as they were in the highway department, but the committee does not seem to have been entirely free from that taint which

(64) Mayor's veto, October 21, 1880. C. C. R. 281.

(65) The board of public works, composed of two elective members and the city engineer ex-officio, was vested by state statute with the authority of the board of water commissioners and highway commissioners and thus over highways, sewers and water works. There was no additional power conferred upon it beyond that already possessed by the commissioners to whose duties it succeeded. It centralized the work of the three departments under a triple administrative head. The term of office of its members was two years, one elective member being elected each year, thus relieving them of some political pressure. See Page 343.

reached nearly every official of the municipal government during the decade of the seventies.

The following table will illustrate the school expenditures of this period:—⁶⁶

| | Maintenance cost. | Scholars. | Cost per Scholar. | Population. | Cost per capita. |
|-----------|----------------------|-----------|----------------------|-------------|---------------------|
| 1850..... | \$37,361 | 6,353 | \$5.88 | 41,500 | \$.90 |
| 1860..... | 68,168 | 7,352 | 9.27 | 50,600 | 1.35 |
| 1870..... | 151,989 | 8,333 | 18.24 | 68,900 | 2.20 |
| 1880..... | 221,554 | 13,328 | 16.65 | 104,800 | 2.11 |

Members of the school committee were remiss in their duties. For the ten years preceding 1875 the average absence of the members from their regular meetings was said to be 33 per cent.⁶⁷ The committee had limited authority⁶⁸ and, had it confined itself to its strict duties of managing the system of education, it would have been less subject to censure. The members of the committee from each ward worked for the interest of their particular locality regardless of others. In numerous cases proper expenditures were delayed and the locations of buildings were changed from one ward to another through the personal influence of committeemen among members of the city council. The factor of a somewhat divided responsibility between the school committee and the city council also admitted of a less degree of efficiency of administration than would have

(66) Calculations are on the basis of pupils enrolled.

The large increase in foreign population,—adherents of the Catholic faith and the consequent increased use of the parochial schools or no school at all may partly account for the fact that the number of school children did not seem to increase proportionately to the population. Lax truant laws may also be a cause, but during some years it was undoubtedly partly due to lack of facilities and to improper distribution of them caused by the practice of favoritism toward certain wards or localities, and sometimes also to the long delays in the construction of school buildings, due to the difference of opinion between the mayor and the council committee on schools. In 1856 14.9 per cent. of the children enrolled were absent during the year.

(67) Mayor's inaugural, 1875.

(68) The committee had control by ordinance over the general appropriations made for schools; but the council retained control over all expenditures relating to purchases of land and construction of new buildings. (Ordinances, Ed. 1875, 312.) The committee acted in an advisory capacity on all questions of new buildings and their location and its influence was very important.

existed under different conditions. All matters relating to the purchase of land and the construction of buildings came before the city council and they were subjected to the same unsystematic and political methods that dominated all of the work of the city legislature during this period.

The criticism of the mayor of the apparent lack of method in the construction of buildings was proved by the figures which he presented, showing an extraordinary variation in the cost per seat of buildings for similar grades of school work.⁶⁹ Some of the buildings seemed needlessly expensive⁷⁰ and dissatisfaction with the methods of the committee led to an investigation in 1878. The report of this committee and ordinances passed as a result of it indicate with sufficient clearness some of the evils which prevailed. Ordinances were passed forbidding the appointment of any near relative of a member of the committee as teacher and prohibiting any member from being interested in furnishing any of the school supplies, books or apparatus, "which evil", said the committee of investigation, "does not now exist in our school system to the same extent as formerly". They advised "the rigid enforcement" of the law relating to the penalty for offering a fee or commission to any member of the school committee for voting for, or advocating the introduction of, any book or map, etc.⁷¹

Evidences of "influence" in the selection of schoolhouse lots and speculation in them were plentiful. The council committee on education often reported that the land which it had selected as a site for a school building suddenly rose to such value in the estimation of its owners as to render it inexpedient for the city to buy it. The general assembly, therefore, granted to the city the right to take land for school purposes not exceeding one acre in extent.⁷²

(69) Within the years 1870, 1872 and 1874 three grammar school buildings were constructed, the costs of which were \$143.50, \$81.00 and \$238.00 per seat respectively.

(70) Charles Field Street grammar school cost \$104,456; Point Street school cost \$134,193, including \$5,500 for salaries of building commissioners.

(71) C. C. R. 1878, No. 88 & No. 94.

(72) Mar. 25, 1869. (A. & R. Jan. Sess., cap. 800.) The land for Point Street school was taken under this law.

The election of the school committee by the people and by wards in

THE POLICE AND LIGHTING DEPARTMENTS.

The police force and lamplighters constituted an important element of the political machinery of the mayor. He and not the council was justly chargeable with a portion of the great outlay of these departments. The multiple of increase of population between 1855 and 1880 was 2.3, the multiple of increase of cost of policing the city was 4.6, and the multiple of increase for lighting was 5.5. Some reasons for the increase in the cost of light and police, however, are to be found in the extended territory of the city, the increased number of hours during which the lights burned, and politics.⁷³ No element in the cost of light increased as rapidly as the pay of the lamplighters. This item amounted to \$4,400 in 1855 and to \$42,055 in 1878, but owing to an investigation during that year it was reduced to \$34,430 and to \$29,124 in the two following years respectively. The cost of the personnel of the light department, that is, that part of it which constituted a part of the political machine, increased about nine and a half times in twenty years.

The increase in the expenditures for the police department, which was under the mayor's immediate control, was most marked during these years and Mayor Doyle's criticism of the school expenditures was met by the reply that the police expenses had increased much more rapidly than those for edu-

1859 was marked by the introduction of those characteristics which have been above criticised, and particularly of the elements of sectionalism and cliques, because with the introduction of the ward system it was necessary that each member of the committee should be a resident of the ward from which he was elected. Those who favored the old system of the selection of the school committee by the city council solely on the principle of fitness and regardless of the section of the city in which any member might dwell, predicted that the popular election would lead to wasteful expenditures and to a lessened efficiency on the part of the school committee. *Prov. Journal*, Jan., 1837, & C. C. R. Jan. 5, 1837. Their predictions proved accurate. An attempt to reduce the number of the school committee in 1876 was unsuccessful. (*City Doc.*, 1876, No. 47.) Evening schools were maintained through separate organizations up to 1856 when they became a part of the school system. They had been opened in 1842 by the ministry at large and had been maintained by the city council, excepting during two years, since 1849.

(73) A part of the increased cost for lighting was due to the high price paid for gas. During 1865 the price was \$3.95 per thousand feet.

cation and that the cost of maintaining the police force exceeded that of the salaries of the school teachers.⁷⁴

We shall next consider a few of the important special objects of expenditure, the management of which was entrusted to special committees or commissioners. The same subtle influences were here at work but they were less effective and appeared in a somewhat different form. In the main the commissions were composed of more capable men than the average councilman or departmental official.

THE WATER SYSTEM.

The construction of the water works began in 1870. The grant of powers to the water commissioners⁷⁵ was unique in the history of finance and administration of the city. Appointed for three years and removable only for misconduct, unfaithfulness, neglect or incapacity by a two-thirds vote of the city council, they were clothed with authority of eminent domain over land, water sources, water rights, with the privilege of building reservoirs, dams and aqueducts, crossing any roadway or railroad, "within and without the city limits"; with authority to distribute water throughout the city, regulate the use and price therefor; to make contracts for water rights, labor and materials; to employ engineers, counsel and assistants and fix the wages of the same and "in general * * * do any other act necessary or convenient for the purpose" of introducing a pure water supply in Providence, and their acts were "valid and binding upon the city".⁷⁶

(74) For the fiscal year 1875 the salaries of the school teachers, the superintendent and secretary of the school committee amounted to \$182,613; average, \$664.05. The salaries of the 186 members of the police force amounted to \$203,402; average, \$1,093.55. The members of the police force furnished their own uniforms,—(Adopted in 1864) the city buying the cloth and reselling it to them at cost. Mayor Doyle unsuccessfully attempted to induce the insurance companies to remunerate the members when their uniforms were damaged at fires.

(75) Their powers were the more noteworthy in that they were elected for three years and not for one year as had been the case of most city officials.

(76) A. & R. March 6, 1866, Jan. Sess., 254. The act vested the

The powers thus granted to the water commissioners were not misplaced. Fortunate in the selection of their chief engineer and continued in office from time to time by re-election for seven years, until the water works were practically completed, resisting repeated attacks made upon them by politicians, in two years from the time of their first appointment they introduced water into the city (November 30, 1871,) at a construction cost of about \$1,300,000 and as a board of management began to receive income from water rents. As a board of construction they made their final report October 31, 1876. The original estimate of cost had been \$4,477,035.08. The water works were built for \$4,473,008.79; more extensive and substantial pumping stations and reservoirs had been constructed and 37 miles more supply pipe had been laid than had been specified in the plans.⁷⁷ The most nearly autocratic special commission ever selected by the city council had proved itself a financial success. The charges of extravagance which were made against the board of water commissioners and which led

power in the city of electing a board of three water commissioners who by statute were ex-officio vested with such of its powers as to water as the city council should define by ordinance, but the city had no authority to exercise any powers itself and by ordinance it gave to the commissioners all the power that it possessed. (Ordinances, Sept. 20, 1869.) The power to employ and fix wages of counsel was not granted until the Ordinance of January 2, 1871. The city by subsequent acts was authorized to extend the term of office of the commission from time to time until the completion of the construction of the works. Under an ordinance of February 27, 1874, the board of water commissioners was re-elected for one year unless a board of public works should meanwhile be elected and the powers of the board of water commissioners should be conferred upon them. (Ordinances, Ed. 1875, 355. Ordinances, Ed. 1887, 177.) The board of public works herein mentioned was authorized in 1873 and was to have charge of sewer assessments. The city did not elect such a board but conferred its powers on the water commissioners. This board of public works is not to be confused with that elected in 1880 and described in the text.

The water commissioners were continued in office two years and a half, when the construction as originally planned had been completed and a board of water commissioners as a board of maintenance and extension was elected October 19, 1876, as noted in the text. C. C. R. 1876, 29.

(77) City Doc. 1876, No. 44. The engineer of the works was J. Herbert Shedd, an economical administrator, the acceptance of whose resignation, which he tendered on January 15, 1877, was a financial blunder of the first magnitude.

to the election in its stead of a new board of water commissioners (October 19, 1876,) with less liberal powers were merely a cloak to hide the political opposition which had arisen to their independent management. The city council in investing the original commissioners with such unlimited powers divested itself of real control and direction of the details of expenditure and left itself no opportunity to provide places for its henchmen. It is significant that the second board of water commissioners had no authority to employ agents, engineers or assistants whose annual salary exceeded \$1,000 without the approving vote of the city council; the board itself was elected for a term of one year. The limitation of its powers was a decided step backward. The mayor vigorously opposed the change⁷⁸ and he stated the facts of the case with a moderation somewhat unusual for him when he said that "the evils arising from the attempted joint management of the water works by the city council and the (board of) water commissioners are already very apparent".

The construction of the new sewerage system was placed in charge of the water commissioners in 1873,⁷⁹ but owing to delays in connection with the sewer assessment, which have already been noticed, the work was not pressed with vigor and at times was entirely suspended.

MUNICIPAL AID TO RAILROADS.

There were numerous objects of expenditure during these years for which the city by no means received full return in the form of improvements and there were obligations which it

(78) City Doc. No. 40, 1876, & Ordinance, Oct. 19, 1876. So eager were the political powers for a share in the spoils that the ordinance was passed legislating the existing board out of office with all of its assistants and the whole engineering force of the water works, twenty-four hours before the time appointed for the assumption of duty by their successors. Most of the employees in the water works fortunately volunteered to continue their services temporarily free of charge to the city. C. C. R. 1876, 236.

(79) Ordinances, Ed. 1875, 355. Until 1873 there had been a system of square drains, built of rough stones, uncemented and intended simply as a means of draining the adjoining lands. House connections, however, had been made with such drains and they had become

undertook from which no adequate benefit was derived. Of the latter was the exchange in 1851 of \$500,000 of 6 per cent. City of Providence bonds for an equal amount of the 7 per cent. bonds of the Hartford, Providence & Fishkill Railroad Company.⁸⁰ This attempt to subsidize a railroad for the benefit of the local trade was the counterpart of other similar schemes throughout the country at the time. The proposition was submitted to the electors of the city and received their vote of approval. It was understood that the railroad, as its name implied, should be extended from Hartford to Fishkill on the Hudson. The failure of the railroad to make such extension was one of the alleged reasons for its almost immediate bankruptcy. Payment was defaulted on the coupons of the company's bonds in July, 1857, and in January and July of 1858. The city protected its interests by appointing trustees who took possession of the property. The interest coupons which subsequently fell due were paid. The city's bonds fell due January 1, 1876, and were paid. The company paid \$19,000 of its bonds. There was in the hands of the sinking fund commissioners, however, after payment of the coupons defaulted in 1857-58 and expenses and interest, the sum of \$97,154.03 applicable to the payment of the city's bonds. This sum together with the \$19,000 was credited to the company. The balance of the company's bonded obligation to the city—\$383,845.97—was gradually liquidated, final payment being made in 1879.⁸¹

This experience of the city did not deter it from a similar venture with the Woonasquatucket Railroad Company,—subsequently the Providence and Springfield Railroad Company. Instead of an exchange of bonds, however, the city guaranteed

dangerous to the health of the city. The construction of a water system necessitated the construction of the present sewer system which, except the precipitation plant, like the water system, is the result of the plans of the engineer, J. Herbert Shedd.

(80) A. & R. Jan. Sess. 1851, 6. Ordinance, Feb. 3, 1852. They were twenty-five year bonds dated Jan. 1, 1851. The amount of interest received by the city on the bonds held by it, in excess of the amount of interest paid on the bonds issued by it; i. e., \$5,000 annually, was appropriated to a sinking fund for the payment of the city's bonds.

(81) The name of the company had meanwhile been changed to the New York & New England Railroad Co.

the payment of the bonds issued by the railroad company and took a first mortgage on its property in Rhode Island.⁸² These bonds were paid at maturity by the company.

THE BRIDGE DEPARTMENT.

In 1859 the city purchased the Providence and Washington bridge,⁸³ for which it was to pay the amount of the bridge company's capital stock and interest at the time of the conveyance.⁸⁴ In 1867 the piers were found to be so rotten as to render it unsafe, although the expenditures upon it had been four or five times the amount of the income every year. A legal controversy with the adjoining towns in regard to their portion of the cost of a new bridge delayed action in the matter until some years after the end of the present period. Another costly undertaking was the Point Street bridge.⁸⁵ The southern portions of the city were separated by the Providence River and for many years there had been need of more direct communication between them. It was estimated that the extra cost of freight cartage between the southwestern section of the city, which was devoted to business and manufacturing, and the southeastern section, which was then the center of the shipping interests, by a circuitous route through the center of the city and over Weybosset bridge, was over \$50,000 a year. Had the cost of the new bridge been greater than it was it would therefore have been an economical investment. The first draw constructd in the bridge proved to be unsafe and after several attempts to strengthen it a new draw was built. The cost of the bridge—\$142,707.05—was largely in excess of the sum that should have been expended upon it.⁸⁶ On the other hand,

(82) A. & R. Jan. Sess., 1872, 138. Ordinances Ed. 1872, 347.

(83) A. & R. Jan. Sess., 1859, 27, Sec. 5. Ordinances, Ed. 1875, 40.

(84) There appears to be no evidence that payment of this kind was made. The city was to maintain a toll bridge. The amount received for tolls did not suffice to keep the bridge in repair. March 1st, 1862, the bridge was made public and \$5,000 was appropriated as a special fund, the income of which was to be devoted to maintaining it. The special fund was covered into the general funds a few years later.

(85) C. C. R. April 26, 1869.

(86) The mayor claimed that the bridge cost \$60,000 more than was necessary. Message, 1872.

Crawford Street bridge was built at about the same time at a remarkably low cost. The estimates had been \$60,000. The commissioners of the bridge spent \$12,100 on work not specified in the original plans and the total cost of the completed structure was \$59,390.

THE CITY HALL.

Two objects of expenditure, both of them important and costly and both typical of the fiscal methods of the period, were the city hall and the Brook Street District. They illustrate the excesses to which a needed improvement once begun may lead its advocates. The actual sum spent in constructing and furnishing the city hall was doubtless honestly and with reasonable economy devoted to the purpose in view. But there was no correspondence between the estimates presented to the public and the probable cost. After more than twenty years of deliberation on this subject the voters favored a city hall which should cost about a half million dollars. The lowest bid for the building proposed by the city council was \$670,000 and this low figure was secured only by changing the tower and roof of the original design so as to leave a structure of doubtful architectural beauty. It was well known to the members of the council that even this sum would meet with popular disapproval and further changes reduced the estimates to \$635,000. It was equally well known to the council members that such a sum would probably not cover two-thirds of the cost of the building. Election time was near, however, and appearances were kept up while the resolution appointing commissioners and authorizing them to make contracts at once was railroaded through the council over the mayor's veto. Contracts were immediately entered into for so large a portion of the work that the newly elected council, if averse to the scheme, could not delay or stop the work without great loss. The time of building was over four years, and frequent additional appropriations were voted and exhausted. Two issues of bonds were made amounting to \$1,000,000.⁸⁷ The total cost of building, furnishing and

(87) It was significant that the loans made for the city hall, both

land was \$1,201,085.83.⁸⁸ Some "extras" were included in the cost and were doubtless warranted, but the fact remains that the building, once begun by deceiving the public as to its probable cost, was carried to completion at a cost of 50 per cent. in excess of the estimates and at a total cost of almost double the sum that was proposed and under which public approval was tacitly secured.

THE BROOK STREET DISTRICT.

The improvement of the Brook Street District was undertaken primarily for the purpose of extending the Brook Street sewer.⁸⁹ Conditions seeming opportune for more general improvements, the scope of the plans was extended so as to include regrading and replatting of all the land within the district,—comprising about 43 acres,—curbing, building sidewalks, and preparing for sewer and water connections. The original estimates were made by the city council according to the crudest of methods. The cost of taking the land by condemnation was based on the figures of the assessors' valuation. The improvements were under the direction of a commission appointed by the city council with full power to agree upon values with the owners of the land and buildings.⁹⁰ The Brook Street commissioners were three

in 1875 and 1879, were issued not as city hall loans distinctly but as "city hall and sewer loans", amounting in the aggregate to \$2,000,000. It would have been better to make each loan separately, so that the indebtedness of the city might be readily and exactly proportioned to the various objects for which it was incurred.

(88) This sum is made up as follows:

| | |
|--|--------------|
| Cost of building including sidewalks (about \$30,000)..... | \$982,850.28 |
| Furnishings | 79,285.55 |
| Land | 75,000. |
| Interest on cost of land, less rentals, from March, 1855, to October, 1874..... | 58,500. |
| Perfecting title..... | 5,450. |

\$1,201,085.83

(89) It would have been necessary in order to continue the Brook Street sewer from its terminus near Wickenden Street to the water, to cut through a hill about thirty feet high and two or three blocks in length. As the section was largely occupied by the poorer classes of the city, it was decided to condemn a district comprising 1,861,983 square feet,—about 43 acres. Statute of March 28, 1873. Ordinances, Ed. 1887, 320.

(90) C. C. R. 1873, 46.

in number, one a dealer in real estate, one a sea captain and one an aged merchant. At the end of the first year great progress had been made in regard to the prices to be paid by the city for the land but there was no evidence of any work on the projected improvements. Not a spade had been struck into the soil. Led by an active resident of that section of the city⁹¹ the council requested a report from the commissioners. Their reply, long delayed, was unsatisfactory and a joint special committee was appointed to inquire into the methods which had been pursued. No official report was made by this committee, but it was subsequently made permanent and placed in charge of the work of improvement.⁹² The change of management, however, was not made soon enough to avoid great losses by the city. The agreements made by the commissioners with the owners were final and the joint special committee of the council had no recourse except the courts and the city's experience taught them to avoid the law in such matters. The cost of the improvements began at the outset to exceed enormously the rough calculation that had been made. Within the first two and a half years the city had expended for land and buildings over \$665,000. Land which was considered almost worthless and which had been assessed at a nominal value was estimated by the three commissioners at almost fabulous figures. The assessors' estimates had been \$505,622; the valuation of the commissioners was \$1,408,596.82. The owner of one of the properties which had been valued by the commissioners at \$125,000 voluntarily offered to accept \$75,000 for it.⁹³ The estimates were scaled down so that the city paid for the whole district \$969,898.21.

(91) Thomas A. Millett.

(92) December 30, 1876. C. C. R. 285.

(93) The following comparisons of assessors' valuations with those of the Brook Street commissioners illustrate this point:

| | Valuations. | |
|-----------------------------------|---------------|----------------|
| | Of Assessors. | Of Commission. |
| 32 properties (selected)..... | \$55,674. | \$300,255. |
| Single properties as follows..... | 200. | 2,500. |
| | 474. | 5,558. |
| | 1,001. | 16,210.40 |
| | 10,659. | 68,891. |

To meet the cost of this improvement \$700,000 of the city's notes were issued in 1877 payable \$140,000 each year. At the completion of the work in 1887 the expenditures for real estate, buildings, land damages, sewers, streets and for maintenance had been \$1,284,763.20.⁹⁴ The losses of the city because of the remarkable awards of the commissioners of valuation should be reduced by the value of that portion of the land still in the city's possession, although the land has depreciated greatly since the time of purchase in 1872. At the time of its completion the net cost of the Brook Street improvement exclusive of interest on loans had been \$857,412.48.⁹⁵

THE GROWTH OF THE DEBT.

In order to encourage the industrial and commercial interests of the city the mayor and his friends desired to keep tax rates low and to meet the expenses of permanent improvements by means of loans.⁹⁶ They were opposed by the conservative element which advocated the pay-as-you-go plan. The contest between these two forces was interesting. The increase and occasional decrease of the city's debt illustrated roughly the temporary dominance of each. The expenditures, however, for twenty-five years previous to 1880 amounted to about \$35,700,000 while the general property tax yielded only \$19,700,000; a large burden of debt at the close of the period was therefore inevitable.

(94) Auditor's report, 1889. The money had been raised as follows:—Sales, rents, etc., \$447,954.92; city notes discounted and taxes, \$836,808.28. In 1882 the city began to reconvey the land to the original owners as far as convenient arrangements could be made to that effect. Of the 1,861,983 square feet condemned, 427,980 square feet were laid out in streets. The amount reconveyed or in process of reconveyance in 1880 was 526,750 square feet, thus leaving the city still in possession of over 900,000 square feet of land. The total rental of the tenements, at that time 106 in number, was \$12,800 annually.

(95) The amount of interest cannot be calculated accurately owing to the irregularity of the periods of making the loans, but it exceeded \$240,000. All such interest items were charged directly to the city's general interest accounts, hence this sum should be added to the net expense given above,—making the total net cost to the city for the Brook Street District improvement about \$1,100,000.

(96) *Prov. Journal*, May 4, 1869.

In comparison with the fiscal operations of 1850 those of the years 1854 and 1855 were large. The increasing public demands incident to the extended functions of the city government and to the improvements under the Betterment Act were immediately followed by a seemingly large debt. In 1854 the debt was \$297,000. In 1857 it had risen to \$546,000, and the accounts of the city were overdrawn by nearly \$118,000. Said Mayor Smith in 1856, "at the commencement of last year the city was forced almost daily with great effort to make negotiations to meet the present demand upon the treasury". Said a writer in the public press after enumerating the expenditures of various other cities and commenting on the extravagance of Providence, "no precedent can be cited, not a parallel named that bears an approximation even to such profuse and unlimited bounties". "Our industrial pursuits are stagnant and our expenditures must be reduced".⁹⁷ In 1855 \$300,000 of the floating debt for miscellaneous purposes had been funded.⁹⁸ In the next five years other floating debt for miscellaneous purposes had been bonded, so that at the close of the fiscal year 1860 the funded debt was \$600,000.⁹⁹ Measures of economy, however, were adopted, salaries were reduced¹⁰⁰ and most of the departmental expenditures were confined to their appropriations. Within the year 1859 the total outlay was reduced from over \$500,000 to less than \$361,000. Meanwhile the tax rate had been raised from 64.5 cents in 1855 to 75.5 cents in 1858 and, in spite of the difficulty of collecting the general property

(97) Prov. Journal, 1857 and 1858, especially April 13, 1858.

(98) Ordinances, Ed. 1875, 67 & 337.

(99) Exclusive of its obligations of \$500,000 bonds given in exchange for an equal amount of the bonds of the Hartford, Providence and Fishkill Railroad.

The \$600,000 of the 1855 debt may be divided as follows:—Not to exceed \$50,000 for school and fire buildings, possibly none of it for that purpose; payment of the last installment of the money loaned by the state to the city on account of schools in 1837-38, \$58,000. (It had not been intended when it was proposed to fund the floating debt of 1855 to pay the amount due the state, (Message of J. Y. Smith, 1856,) because the state loan carried only 5 per cent. interest while the bonds were 6s.) \$75,000 for the Dyer lot for the city hall; \$25,000 for refunds of taxes due to adverse court decisions in 1857; the remaining \$292,000 should probably be charged to highways.

(100) A 10 per cent. horizontal reduction.

tax,¹⁰¹ the revenue increased from \$260,000 to \$444,000. The policy of pay-as-you-please was thus partly maintained and within two years the debt was reduced by nearly \$250,000, the overdrawn bank accounts were paid and there was a cash balance in the treasury of over \$160,000. In 1860 the tax rate was reduced to 50.5 cents on the hundred dollars.

In the next year the civil war broke out. The improvements which had just been made in the city's financial condition enabled it to weather the stress of the war period with an addition to the local indebtedness of only \$300,000 incurred for military expenses.¹⁰²

The inauguration of Mayor Doyle in June, 1864, marked the second phase of the city debt. From 1865 to 1880 with one or two unimportant exceptions, there was a constant increase in the outstanding obligations. The country was still under the shadow of war during the first year of Mr. Doyle's administration and local expenditures were kept below \$554,000. His views on public matters, however, were well known and his nomination and election the second time were an acknowledgment of the desire for a "live mayor". A general reaction against the "lowest minimum" expenses of the war period added force to the aims of those who, like Mr. Doyle, were desirous of fostering the city's growth by making it attractive. By means of new public buildings, especially those for the school and fire departments, with the equipment of the latter,¹⁰³ expenditures were rapidly growing. In five years

(101) Message of Mayor Rodman, 1858, and Smith, 1860. The arrears of uncollected taxes, June 1, 1860, amounted to \$55,616.

(102) The total expenditures for bounties and relief of soldiers and sailors were \$383,504.22. The system of payment for relief was graduated as follows:—To a soldier's family, consisting of a single dependent, \$2 a week; two dependents, \$3 a week; four or more, \$4 a week. As the difficulty of securing volunteers increased it became necessary to combine with the relief an element of bounty and to those dependent on the soldiers, who enlisted subsequent to July 2, 1862, a payment of \$4 a week was made regardless of the number of the dependent family.

(103) Steam fire engines were first introduced in 1859, three costing \$14,500. In 1866-67 others were added.

In 1856, 96.58 per cent. of all buildings in Providence were of wood. Note the following figures as to losses with hand and steam fire engines:

they had increased from \$515,000 to \$968,000 and the per capita amounts had increased from \$9.59 to \$14.69. A floating debt of \$365,000 had been incurred in three years.¹⁰⁴ The conservative element protested and even the expansionists doubted the expediency of carrying so large a floating debt though it had been incurred for "permanent" improvements.¹⁰⁵ Again began the controversy as to what constituted improvements so permanent as to warrant a funded debt. To those who charged him with extravagance and objected to such schemes as Field's Point Park, which contemplated taking a large section of land lying without the city limits for park purposes, Mr. Doyle replied, "Some people expect to have all the advantages of a city with the tax of a country village. A man who cannot see that the most prosperous cities are those which have engaged in great works of public utility should occasionally journey beyond the limits of his own neighborhood and by contact with other communities seek to enlarge his contracted vision". But the burdens of the community were not to be brushed away by such statements. The local tax rate had increased in the four years 1864-68 from 45 cents to 80 cents on the hundred dollars but the income had meanwhile failed to keep pace with those constantly recurring expenditures which for many years had been considered ordinary and normal.¹⁰⁶ In 1867 the finance committee recommended an annual appropriation of \$50,000 "to extinguish the floating debt". For this purpose the tax rate was raised rapidly from 1866 to 1869. Mr. Doyle's protest against the purpose of the increased tax was unavailing. In 1868 he said the tax would have more than

Losses four years ending 1859 (hand engines used)..... \$398,678

Losses four years ending 1864 (steam engines used)..... 167,024

(104) 1865-68 inclusive.

(105) Since the close of the war there had been expended on opening streets, \$240,000, on fire department buildings and apparatus, \$150,000 and on schools, \$180,000. To these might be added \$25,000 for renovating the city building and \$30,000 for the Dexter Almshouse.

(106) The burden of taxes seemed more pressing because of the extra payment from the city to the state made in consequence of the war debt. The payments of the city to the state increased from \$33,746.10 in 1862 to \$244,473.20 in 1866, and continued at this latter amount for three years, being reduced in 1869 to \$216,481.25. Within seven years ending the fiscal year 1869, Providence contributed to the

half extinguished the public debt had no extra expenses been incurred and he desired to extend the payment for such extra expenses over a period of ten years. This, however, was the point at issue. The finance committee representing the conservative element explained that the debt had been caused by failure to provide for anything more than merely ordinary expenditures and that to extend the payment of other expenses over a series of years was not altogether right unless they occurred very seldom.¹⁰⁷ "But," to quote the report, "such is not the fact inasmuch as some one or more of this class of expenditures occurs every year. For instance, in 1866 they amounted to \$152,537; in 1867 to \$222,918; in 1868 to \$204,022 and the average was \$193,155 for which no provision was made. The city has therefore a large number of notes falling due about the time the tax is collected and taking a large portion of it at once". A reduction of \$28,000 in the state assessment in 1869 combined with an increase of 2 cents in the tax rate yielding \$18,000 and other economies of less importance enabled the city to reduce its floating obligations the next year by \$124,000. But the "extravagance" of the "live mayor" and the fact that the city had voted on February 15, 1869, for the introduction of a water system which would require the expenditure of millions of dollars, the pendency of other public improvements, a sewerage system, a city hall;—these were potent influences in setting aside Mr. Doyle and the nomination of George L. Clarke for the office of mayor in the spring of 1869.¹⁰⁸

The momentum of expenditures, however, was too great for

state's war expenses \$1,048,628.43, exclusive of payments to the state for ordinary expenses and exclusive of the \$383,500 paid directly for war purposes by itself. Between 1860 and 1868 the combined city and state tax rate assessed directly by the city had increased from 56 cents to \$1.20 on the hundred dollars. The city assessment, however, deducting payments to the state, was 50.5 cents in 1860 and 80 cents in 1868.

(107) Report, June 29, 1868.

(108) It will now be seen that many of those changes already described as occurring about 1866-'68 were parts of a complete reorganization of the system of fiscal accounting occurring at about the time when the city charter was revised. They were parts of a broader plan to keep down and reduce the floating city debt which, after having disappeared for six years in the city's accounts, had suddenly under the

Mr. Clarke to overcome. During his term of one year the floating debt increased \$425,000 and \$200,000 was added to the funded debt,—the latter in payment for the cove lands purchased by the city.¹⁰⁹ In the year 1869, however, both the water works¹¹⁰ and the sewerage system were begun, and thus definite expression was given to those two great improvements, the expenditures for which furnished the basis for the present large funded debt.¹¹¹

For the construction of the water works and other permanent public works provision had been made by a proposed issue of

influence of the expansionists begun to assume formidable proportions. Prov. Journal, April 29, 1869, said, "We need a mayor who will give proper encouragement to schemes for city improvement, check the growing tendency to extravagance and win back to the municipal administration the confidence of the people". "The expenditures are not altogether due to him, although his influence has been steadily in that direction", etc. On April 30, the Journal said, "We do charge upon his policy to a great degree the enormous increase of the city debt".

(109) The cove land was a large section at the head waters of the Providence River many acres in extent which had originally been covered by water, but in the course of years had become practically tide water land. The state assumed the ownership of this land in 1867. The city bought the land in 1870 and gave in payment five non-interest bearing notes of \$40,000 each, payable one each year.

(110) The introduction of pure water had been discussed since previous to 1853. In that year, August 8, the first report of a committee relating to the Ten Mile River as a water source appeared,—the estimated cost was \$925,000. October 12, the proposal was disapproved by vote of the citizens, 354 for; 989 against. Reports were made in 1856, in 1864 and in 1868 relating to the various possible sources, all of which were disapproved by popular vote. The report made October, 1868, was finally approved February 15, 1869,—2,008 for and 719 against,—and the head waters of the Pawtuxet River adopted as the source of the supply.

(111) Meanwhile, the reappearance of the floating debt had brought into prominence the duties which had been performed by the committee for the reduction of the city debt. An ordinance of Oct. 12, 1868, provided for a committee to take charge of the moneys appropriated for that purpose. Sec. 1,—“All balances of money remaining in the treasury and all taxes unpaid at the end of any financial year, all receipts in money on account of the sale of any real estate of any description now belonging or which may hereafter belong to the city, all receipts on account of the principal sum of any bond or note owned or which may hereafter be owned by the city shall be and the same are hereby appropriated to the payment and purchase of the city debt”.

Sec. 2, authorized the auditor to annually pass such sums to the credit of the committee and provided that they should be drawn from the treasury for this specific and “no other purpose whatever”.

Sec. 3, authorized the committee on city debt to loan money, to the city treasurer, which was not likely to be immediately used for the payment of debt. See also Page 197.

bonds, but owing to the condition of the money market the sale of the water securities was delayed until 1872 and a lower rate of interest (5%) was thus secured.¹¹²

The water works resembled an industrial enterprise and this fact gave to the water bonds a distinctly different character from that of any other bonds that had before, or have since, been issued by the city. For more than twenty years it was argued that a system of water works should and could be made self supporting. A final favorable vote on the question of introducing a water supply was secured because it was believed that the income from the sale of water would pay the cost of construction, the cost of maintenance, all charges on floating debt and on such bond issues as should be necessary and would provide for sinking funds also. The system of water works was managed on the basis thus outlined for some years.¹¹³

Until the first issue of bonds in 1872 the charges for construction had been met by means of floating debt. This debt had been increased, as the notes became due from time to time

(112) The city was paying on its floating debt $5\frac{1}{2}$ to $7\frac{1}{4}$ per cent. in 1870-71. The act of 1866 had authorized the issue of water bonds to the extent of \$2,000,000, the interest not to exceed 7 per cent. Later the additional sum of \$2,000,000 was authorized. (Ordinances, Ed. 1887, 366 et seq.) The first city ordinance relating to the bonds was passed May 2, 1870. There were defects in the wording of the bond relating to the sinking funds, the signature and seal and these were not all cured until the ordinance of January 3, 1872. The first issue was of \$2,000,000 6 per cent., 30 year bonds, dated 1870; \$820,000 were sold at 105.80. Within the next year \$1,180,000 of this issue were sold on which the rate was reduced to 5 per cent. and the price realized was 93. Meanwhile the panic of 1873 had depressed the price of the bonds in the open market, and in 1874 the second issue of \$2,000,000 was made at a discount of 10 per cent., realizing \$1,800,000. By 1876, when the third issue of \$1,500,000 was made, market conditions had improved and the bonds sold at the rate of 106.11. Payment to the city for the last issue was by agreement made in currency. At the same time, both principal and interest of the bonds being payable in gold, the city was paying, and continued to pay until 1879, a premium on gold each time the interest on the bonds fell due. The amount of premiums and commissions paid on the water bonds' interest from 1872 to 1879 was \$121,506.97.

(113) Section 8 of the act authorizing the issue of water bonds provided that not only all expense of construction of the water works but "all expenses incidental thereto" could be defrayed by the issue of bonds.

during the previous three years, by borrowing money for the payment of interest or discount upon them. Thus compound interest was added to the floating debt. The rates for water, however, while seemingly high, did not produce revenue sufficient even for maintenance purposes and it was proposed in the city council to impose a special tax upon owners of property abutting on streets through which water pipes were laid in order to eke out the income,¹¹⁴ but the proposal failed of adoption. Meanwhile \$2,000,000 of bonds having been issued, the semi-annual interest on them with the premium on gold and "commissions" was added each half year to the floating debt and subsequently paid for by further bond issues. For eight years this process continued. Under the influence of the municipal indebtedness act of 1878 a change was made to sounder business methods but the city had been burdened with a permanent debt made up of charges of interest upon interest amounting in all to \$520,000 more than proper fiscal principles would have sanctioned.¹¹⁵

(114) Measures to this effect were before the city council in 1872. It was suggested that the tax be six cents a front foot and one cent for every 20 feet of area; to be deducted from the water rent if water was taken by the estate. The increase in water rents,—\$29,800 in 1872 to \$89,800 in 1873,—led to the abandonment of the project.

(115) The following balanced account of the water works shows that expenses of every nature, in excess of the income, were met by bond and note issues:

Expenditures to end of fiscal year 1878.

| | |
|--|----------------|
| Construction | \$4,980,387.32 |
| Maintenance | 343,853.13 |
| Interest on floating debt..... | 177,404.02 |
| Interest on bonds to July 1, 1878..... | 1,303,199.77 |
| Discount on bonds 1872 & 1874, 5s..... | 282,260.00 |

\$7,087,104.24

Receipts.

| | |
|---|---------------|
| Sales, materials, &c..... | \$ 357,320.07 |
| Water rents..... | 1,017,035.78 |
| Premium on bonds 1878, 6s..... | 47,560.00 |
| Accrued interest on bonds 1872-'74..... | 59,831.81 |
| Interest on bank balances..... | 3,256.26 |
| Proceeds of bond issues..... | 5,500,000. |
| Floating debt Sept. 30, 1878..... | 102,100.32 |

\$7,087,104.24

The premium of \$91,650 on the issue of 1876 was transferred to the sinking fund and is omitted from both sides of the above account. The item of July, 1878, interest on bonds, gold premium and commissions

Water bonds to the amount of \$3,180,000 were sold so as to net but \$2,898,000. The issue of a 5 per cent. bond below par at a time when 5½ per cent. bond could have been sold at par or better will have cost the city, when the bonds mature, about \$270,000.

Owing to the limited income from the sale of water no surplus over the maintenance charges was available for sinking funds within this period.¹¹⁶ The ordinance providing for the issue of \$1,500,000 of bonds on June 21, 1876, first pledged all premiums received from the sale of them to the establishment of a sinking fund. An ordinance of November 22, 1876, made further potential provisions for the same purpose. By it all surplus sinking funds remaining after the payment of any city bonds at the time of their maturity were appropriated to the sinking funds for the payment of the water bonds. This was an important provision. The appropriations to the sinking funds for the general improvement loan due in 1885 and the war loan due in 1893 had been so liberal that by 1875 they had reached amounts which if placed at interest would have redeemed the bonds at maturity.¹¹⁷ The appropriations to sinking funds were continued, however, and, after payment of the principals of the bonds, surpluses amounting to \$422,679.85 were transferred to the water bond sinking funds. A rather unusual state statute passed in 1871,¹¹⁸ provided that in default of payment of either principal or interest of the water bonds, the holder should secure judgment against the city and then have the right to levy upon all the public property of the city and if that was insufficient, to levy upon "any real estate within the limits of said city" and sell the same "for the payment of such judgment".

\$142,607.20 is omitted from expenditures, it having been paid after the passage of the indebtedness act of 1878 from other income.

(116) Before this time trustees of a separate sinking fund had been appointed for each separate issue of bonds. Pending the issue of the water bonds the care of all the sinking funds was placed in the hands of a board of commissioners of sinking funds. (A. & R. Jan. Sess. 1873, cap. 310. Ordinance, August 19, 1873.) The sinking funds of the city were to be invested in bonds or notes of the city, state and United States, preference being given to those of the city.

(117) In 1876 the sinking funds of the bonds due 1885 (\$600,000) amounted to \$444,000 and those of the bonds due 1893 (\$300,000) amounted to \$163,000. (118) A. & R. Jan. Sess. 1870, cap. 941.

Expenditures for the city hall, for sewers, for the Brook Street District and for other improvements had paralleled those for the water system. In 1875 \$1,397,250 of the floating debt incurred for the city hall and sewers had been funded but the floating debt was still \$2,020,000.¹¹⁹ In 1877 although \$1,500,000 of the floating debt on the water account had also been funded the unfunded debt was still \$2,497,000.¹²⁰ Of this floating debt \$847,000 represented school and other miscellaneous expenditures.

As in 1830 and 1855 the funding of a debt incurred for miscellaneous purposes had preceded a period of retrenchment, so now the funding of a similar floating debt marked the end of a long period of large annual expenditures. In 1873 Mr. Doyle had sought to allay the fears of his critics when he explained that, "notwithstanding the expenditures for purchase of lands, schools, and other buildings, opening, widening and straightening of streets and construction of bridges, we are not in debt for these things". "With the present rate of taxation there is no danger of floating debt". Others did not agree with him and in the face of his veto the tax rate was increased 10 cents on the hundred dollars in an attempt to stem the tide of rising obligations, but the increasing expenditures outstripped the increasing income. The city council and the conservatives were at least partly successful until 1877. If all expenditures except those which they classed as "for permanent improvement" had not been met by ordinary income they had at least been met by a floating debt and not by a funded debt. Within two succeeding years the situation was changed.¹²¹ The opposition to funding the debt for general improvement had lost some of its vigor through existing conditions. The city had undertaken

(119) The floating debt may be itemized as follows:—Sewers, \$230,000; Brook Street District, \$640,000; water works, \$883,000; miscellaneous, \$267,000. To these items properly should be added \$685,500 of unpaid accounts which did not appear in that year's statement.

(120) Floating debt in 1877 was made up of the following items:—Borrowed on account of the Hartford Railroad bonds, \$353,000; sewers, \$523,000; water works, \$39,000; Brook Street District, \$735,000; high school, \$100,000; miscellaneous, such as highways, public building and general maintenance charges, \$747,000. Of special importance are the items for miscellaneous and high school.

(121) The subtle force affecting this change and the one which

great improvements, with only brief intervals between the beginning of each, for a number of years and had become more and more accustomed to meeting expenditures by borrowing. To the large funded debt the addition of a few hundred thousand would seemingly make but little difference. It was evident that the floating debt could not soon be paid. The first steps were taken toward funding the debt for general improvements when in 1877 Mr. Doyle succeeded in having \$100,000 of high school notes issued and made payable \$10,000 each year and \$700,000 of the Brook Street improvement loans issued and made payable \$140,000 each year.

The final effort of the conservative party culminated in the third decennial movement for retrenchment and reform¹²² and in the passage of a municipal indebtedness act by the general assembly on April 10, 1878.¹²³ By the provisions of the act, with certain minor exceptions and limitations, the indebtedness of the cities and towns in Rhode Island was limited to 3 per cent. of their tax valuation, and the annual tax assessment for ordinary expenses was limited to 1 per cent of their rateable property.¹²⁴ Such legislation reflected the extreme measures

shows most distinctly the influence of personal qualities upon the finances of the city is the fact that the Providence Journal had bitterly opposed Mayor Doyle's re-election in 1870 and as an organ of the conservative element continued to oppose his methods until 1875, when a reconciliation was brought about between him and the editor of the paper. From that time there was a noticeable lack of opposition to Mr. Doyle, and the strength of the conservative element in the city council which was opposed to the funding of the floating debt was materially weakened.

(122) The other decennial years of reform were 1858 and 1868-69.

(123) The struggle over this act was prolonged. The act was said to have been petitioned for by citizens representing over \$17,000,000 of taxed city property,—about one-sixth of the total city valuation,—and the statement was not denied. "The element that runs cities and towns into debt", said one member of the general assembly during the discussion in regard to the act, "doesn't want to be put under guardianship". There was no concealment of the fact, however, that many members of the city council of Providence favored the act because they wanted to be relieved "from pressure to make improvements". Even the public press which had for some time been loyally supporting Mr. Doyle's methods of improvement by increasing the debt raised no objection to the limiting provisions of the proposed legislation. *Prov. Journal*, January to April, 1878.

(124) The provisions of the act were as follows:—Section 1, "The outstanding notes, bonds and contracts of towns and cities shall be

to which the opponents of a funded debt resorted. With a valuation of \$117,000,000 the city of Providence could legally incur a debt of only \$3,500,000; but at the time of the passage of the act its net indebtedness exceeded \$9,500,000. Except to voice the theory of conservatism, therefore, the act was useless. That provision in it which allowed new issues of obligations with the special consent of the general assembly was necessary in order to provide for emergencies, but it also left a loophole of which Mr. Doyle and his friends at once took advantage. Within a month after the passage of the debt limitation act, a special act was passed authorizing the funding of not over \$700,000 of the floating indebtedness of the city which had been incurred for general improvements. Provision thus having been made, the committee on city debt and the commissioners of the sinking funds made arrangements to issue the bonds as rapidly as the available funds of the latter warranted;¹²⁵ \$450,000 was added to the funded debt in 1879 and \$146,000 in 1880.¹²⁶

paid * * and all public works now authorized * * shall be prosecuted, and all indebtedness authorized to be incurred on account thereof, by any special act of the general assembly may be incurred in the same way as if this act had not been passed".

Section 2, provided that no city or town should incur any debt in excess of 3 per cent. of its taxable property, including the then existing debt, but that the payment of debt by borrowing money therefor was not to be considered as creating a debt, and that sinking funds were to be deducted in computing such indebtedness.

Section 3, provided that no city or town should assess its rateable property in excess of 1 per cent. of its rateable valuation, except for the purpose of paying its indebtedness, its interest or making appropriations for the sinking funds. The tax assessed by the state upon the cities and towns was not to be included in the 1 per cent. limitation for local purposes.

(125) Among the influences which led to the funding of the debt for general purposes note the following excerpt from the report of a meeting of the committee of city debt and the commissioners of the sinking fund held on April 11, 1879:—"It was decided to recommend the city council to fund a portion of the floating debt which had been accumulating from various causes, a part of the loan to be issued at once and the remainder when desired by the commissioners". The amount of \$450,000, as noted above, was then issued. On July 5, 1880, the commissioners informed the committee of city debt that they had "upwards of \$160,000 which it was desirable to invest in the obligations of the city". The amount of \$146,000 was issued then. Auditor's report for 1880, 13.

(126) Ordinance, June 17, 1879, and ordinance, July 13, 1880.

Meanwhile a change in the method of accounting had transferred from the floating debt to the funded debt \$700,000 of the Brook Street District improvement installment debt and had increased it by a further issue of \$280,000 for the same purpose; had transferred the \$100,000 loan for the high school and had increased that sum by a new issue of \$35,000 and had transferred a \$35,000 note given in payment for land for the North Burying Ground. Moreover bonds to the amount of \$600,000 were issued; \$200,000 for city hall and \$400,000 for sewers.¹²⁷ By these operations within a year of the passage of the indebtedness act the funded debt had increased \$2,200,000.¹²⁸

Since the first year of Mayor Doyle's administration in 1865 the net city debt had increased from \$629,000 to \$9,238,000; between 1865 and 1878 the per capita debt had increased from \$11.53 to \$96.19. In 1865, one year after Mayor Doyle's inauguration, the total expenditures of the city for all purposes were \$568,000. In the year 1880 the payments for sinking funds and interest alone amounted to \$650,000. The provisions for the municipal debt in 1880 exceeded the total municipal outgo in 1865 by \$82,000. The official statement of the taxes assessed in June of 1880 summarized these conditions in two brief sentences as follows:—"For general expenses, 65 cents on the hundred dollars; for sinking funds and interest, 52 cents on the hundred dollars." Of the general tax levy over 44 per cent. was to be expended for debt purposes.

The community was financially exhausted. Mr. Doyle, in his retiring address, himself confessed that "the great pressure upon the business community and the financial distress under which manufacturing interests were suffering compelled a rigid economy in city matters. And for the past three or four years every effort has been directed to a reduction in the expenditures of the various departments and against appropriations for what are known as extraordinary expenses".¹²⁹

(127) Ordinance, June 17, 1879.

(128) The total debt of the city was not increased by these operations and the letter of the indebtedness act was not violated.

(129) Address of Mayor Doyle, January, 1881.

The gradual reduction of debt was continued for some years, but the funding of a loan for general purposes¹³⁰ which marked the end of the Doyle period was the revival of a policy which had been condemned by experience in 1830 and especially in 1858-60 but which has been continued since almost without interruption until a large permanent debt has been accumulated for purposes of altogether temporary nature.

Measured by the standard of progress, the large expenditures of the period 1854-1880 and most of the debt itself was justified. During the years of greatest outlay between 1865 and 1875 the increase in population had been from 54,600 to 100,700;—an increase paralleled by that of no other decade in the city's history. Two large sections of adjoining towns had been added to the city. A park system had been begun in 1877 by the beneficence of a descendant of Roger Williams. In the character of its public buildings, in the extent of its highways, in its other material aspects, in its administrative methods and in its fiscal operations the city made great progress within these twenty-five years.¹³¹

(130) Despite the large debt of the city the attitude of the investing public toward Providence was one of pronounced favor. The thirty year, five per cent. water bonds which had been issued in 1872 and 1874 at \$90 and \$93 respectively were selling in 1880 in open market at above \$113; the twenty year city hall and sewer loans, bearing 4½ per cent. interest, was issued in 1879 and sold at \$102.59, although at that time the city debt exceeded the limits prescribed by the indebtedness act nearly 200 per cent. (These bonds were issued under the first section of the act which provided for the continuance of public improvements already sanctioned by the general assembly.) The bonds of the City of Providence sold at higher prices than those of any other city in the country, Boston only excepted. Address of Mr. Doyle, January, 1881.

(131) The streets of the city had increased since 1855 from about 125 to 280 miles,—a fact which combined with the increased area of the city is of the greatest importance in rightly estimating the city's fiscal operations.

CHAPTER VII.

MODERN FINANCE AND TAXATION.

1790-1900.

SYNOPSIS. Period 1790-1832—Machinery of taxation unchanged.—All property assessed at from two-thirds to one-half the real value.

Period 1832-1900—Permanent board of assessors elected 1866.—City treasurer became tax collector 1868.—City real estate platted in 1854.—Real estate taxed to its owner exclusively in 1855.—Attempts to tax bank stock in 1868.—Report of a state board of investigation in 1874 claimed that real estate was assessed at 85 per cent. and personalty at 80 per cent. of their true value.—Similar reports in 1892 and 1895.—Poll tax again levied in 1888.—Exemptions of religious and educational property complicated in 1850 by the increase in property held by the Roman Catholic church.—Frequent changes in the law until 1894.—Exemption of manufacturing property for ten years authorized by a law of 1892.—

Taxation of corporate property, especially corporate personalty, began to be important about 1820.—Corporate property for purposes of taxation gradually delimited by law and court decision until it includes only real estate and machinery.—Injustice of such laws and decisions as applied to retail or wholesale business and trading corporations.

Taxation of franchises.—Horse and electric railroads.—Electric lighting companies.—Gas companies.—Telephone companies.—Grants of valuable rights to corporations for an inadequate return chargeable to the character of popularly elected legislatures.

Laws of eminent domain and assessment.—Instances of their earliest application.—Law of special assessment not important until about 1840.—The betterment act of 1854 and amendments to it providing for assessments for improvement of highway totally inadequate.—Causes of heavy highway debt during the last decade.—Assessments for sidewalks.—Sewer assessment act of 1873 and its interpretation.

| | 1880 | 1900 |
|---------------------------------|------------|------------|
| Valuations of general property* | \$115,900. | \$192,100. |
| Taxes on general property | 1,417.2 | 2,788.2 |
| Taxes on franchises. | .6 | 121.2 |
| Special Assessments. | 97.1 | 85. |
| Water rents. | 243.4 | 550.3 |

* Subsequent tabulated figures are based on \$1000 as a unit, 00.00 being omitted.

METHODS OF ASSESSMENT AND VALUATION 1790-1832.

The official machinery for the assessment of taxes which was first definitely fixed by the colonial law of 1704,¹ when three assessors were ordered to be elected annually, did not change in any important detail until 1855. The number of assessors might vary from three to thirteen according to the

(1) R. I. Col. Rec. III, 484.

law,² but, as has been noted, until 1832 from three to five were elected.

Collections were still made by the regular collector, also elected by the town meeting.

Tax assessments during this period were based on the personal returns of individuals under oath, such returns containing "an exact account of all their rateable estate". The law was not compulsory though the penalty for failure to make a statement to the assessors was the liability to over-taxation from which there was no legal redress. Responsibility for the enforcement of the law therefore rested upon the assessors, but, in the absence of any data relating to the wealth of individuals except the lists of the previous years, they guessed at such wealth and they never seem to have guessed too large a sum. Personal returns had practically ceased to be made by 1832. The disagreeableness of the increased duties which such evasion of the law by individuals imposed upon the assessors was illustrated in the annual town meeting of 1828 when over forty freemen were nominated and declined to serve before five could be found who would accept the office of assessors of rates.³

The report of the state committee of valuation in 1822 gives a clear picture of the prevailing conditions throughout the state at that time.⁴ In it rateable property was defined as "all property of every description, including debts due and property out of the state, except real estate, belonging to the citizens thereof, and including all property within this state belonging to the inhabitants of other states, in which state property similarly situated belonging to the inhabitants of this state is subject to taxes", "except such as is by law especially exempted and except household furniture to the amount of \$300, farming utensils, tools of mechanics and one-quarter part of property at sea".⁵ The assessors of the various towns made statements under oath to the committee of valuation as to the customs

(2) Pub. Laws, 1798, 331.

(3) R. I. American, June 3, 1828.

(4) Original papers in R. I. Hist. Soc.

(5) A. & R. June Sess. 1822, 10.

which had prevailed for a few years previous to 1823. Such assessors seem to have served for many years in succession. "The uniform practice of the assessors" said William Larned, the assessor of Providence, "has been to estimate or value all the property of the town at what we supposed it to be worth at a fair and not a forced sale, two-thirds of which we have invariably assessed the tax upon, until the last town and state taxes were assessed and upon those we assessed upon (sic) one-half the estimate or value then made".⁶

By a law of 1825 the real estate tax could be assessed upon either the owner or the occupant.⁷

METHODS OF ASSESSMENT AND VALUATION SINCE 1832.

According to the terms of the city charter the assessors were elected by the city council and, except on special occasions, when revaluations of the city were to be made, as in 1843,⁸ one assessor was elected from each ward. It was the intent of existing statute that the assessors should act as a whole in fixing the values of property and thus the judgment of all would determine the final valuation, but the practice did not conform to the intent of the law. Each assessor fixed the valuations of his own ward and thus the assessing of taxes was the work of distinct committees for each ward. The result was great inequality in valuations.⁹ The rapid increase in expenditures in 1852-53 necessitated some better method of taxation. In 1853-54 the city was divided into thirty-nine districts, all real estate was platted and at the same time it was decided to change the machinery of assessment.¹⁰ In accordance with the statute passed at the request of the city authorities, the city council in

(6) Other towns assessed property at from one-half to two-thirds its value. Newport assessors in some cases distinguished not only between real and personal property, but divided real estate into land and improvements thereon. The Coventry assessors returned personal property in the form of mill machinery which was taxable to the inhabitants of other towns and the amounts owned in such other towns were specified.

(7) A. & R. June Sess. 10.

(8) Ordinance, June 19, 1843. City Council Records.

(9) City Council Docs. Dec. 11, 1854.

(10) City Council Records, Mar. 14, 1853.

June, 1855, elected the first permanent board of three assessors.¹¹ The chairman of the board was directed to keep a record of the transfers of real estate and to "cause all real estate to be correctly kept and delineated on the plats of real estate already made for that purpose".¹² The system of permanent assessors had scarcely been adopted when political influences were brought to bear upon the general assembly and a law was passed under which seven assessors were to be elected by the people, one being elected by the voters in each ward.¹³ A register of transfers, however, elected by the city council, succeeded to the duties prescribed for the chairman of the board of assessors. The assessors elected by popular vote gave only a portion of their time in July and August to the work of making up taxes. They devoted no time to comparing and equalizing the value of real estate in the different parts of the city, to ascertaining the value of improvements or to collecting facts for their successors. In a few years the advocates of popular election were convinced that the change had been advantageous neither to the city nor to themselves.¹⁴ The revised city charter of 1866 provided for a permanent board of three assessors. The term of office was fixed at three years and one member of the board was elected by the city council each year, thus providing for a practically continuous board whose members devoted their whole time to their official duties. This form of a board of assessors though reorganized in personnel in 1886¹⁵ has remained unchanged.

The collection of taxes devolved upon a collector elected by the city council, who was paid on the percentage basis until 1867.¹⁶ In 1868 the city treasurer became ex-officio tax collector.

(11) A. & R. Jan. Sess. 1855, 19.

(12) Ordinance, Apr. 16, 1855.

(13) See Chapter VI, Note 27.

(14) City Council Records, Oct. 25, 1864.

(15) A. & R. Jan. Sess. 1886, cap. 585.

(16) The collector had had 4 per cent. of the amount of taxes collected as his fees until 1843, when the rate was reduced to $3\frac{1}{4}$ per cent. In 1849 the rate was again reduced to $3\frac{1}{2}$ per cent. During all this period out of the collector's commission 3 per cent. on the amount of the tax was allowed to the tax payers for prompt payment. In 1840 of

Since the adoption of the city charter in 1832 the change in the relative proportions of tangible and intangible property has greatly complicated the duties of tax assessors. These changes have been recognized in the state statute relating to methods of assessment, in the practices of the local assessors, in the provisions of the laws relating to exemptions and in the laws defining taxable property and to whom such property shall be assessed.¹⁷

Under the law of 1855 improved real estate was for the first time taxable exclusively to its owner and¹⁸ although, in accordance with the early principles of primogeniture, it had previously been only indirectly liable for taxes assessed upon it, it was made primarily liable not only for taxes assessed thereon, but for taxes assessed against the personal estate of its owner.¹⁹ Parcels of real estate were to be particularized and described by the assessors. Buildings on leased land, whereof the lease was recorded, were to be considered real estate and the mortgagor of real estate was to be deemed the owner of such property as long as he remained in possession of it.²⁰ In 1868 cashiers of national banks were required to furnish to the assessors of any city or town a list of the stockholders residing in that town and to the assessors of the city or town where the bank was located a list of stockholders resid-

a tax of \$65,000, \$55,000 was paid within the time limit. In 1853 the commissions amounted to nearly \$7,000; in the following year they exceeded \$9,500. In 1866 the collector's commission was 3 1-5 per cent. of which 3 per cent. was a rebate. On all overdue taxes he received 3 per cent. The total cost of collecting taxes in 1866 exceeded \$25,000. At the suggestion of the finance committee in 1868 the 3 per cent. discount for prompt payments was abandoned and a penalty of 1 per cent. a month was charged for overdue taxes. Under an act passed Jan. Sess. 1859, cap. 290, the city was authorized to fix the compensation of the collector of taxes either by salary or percentage. A salary of \$2,500 was adopted in 1867 and by act of March 12, Jan. Sess. 1868, cap. 735, the city treasurer was made ex-officio collector of taxes.

(17) The solution of taxation questions was complicated by the political unrest of the period, the immigration of foreigners, the importance of the Catholic church, the parochial school and the exemptions of their property, and in general the breaking down of the exclusive class government of the landed property interests.

(18) City Council Records, Jan. 8, 1855.

(19) Pub. Laws, 1857, cap. 40, sec. 2.

(20) A. & R. Jan. Sess. 1855, 33.

ing outside of the state.²¹ In 1872, however, national banks were classed with other corporations and the assessors were given authority to demand only the lists of the stockholders in national banks residing outside of the state and to demand of any corporation, including banks, the amount and par value of the stock held by any stockholder whose name was specified in such demand. In spite of provisions of this kind, however, the system of tax assessment has made but little advance toward an equitable distribution of the public burdens. A report of a state committee in 1874 indicated that, although the assessors would not acknowledge that they valued real estate at other than its full and fair cash value, real estate seemed to be assessed at about 60 per cent. of its value as determined by the average sale price of adjoining land for a period of three years; that in valuing manufacturing property the law, which distinguished certain kinds of machinery as personal property, was not fully complied with, that machinery contained in buildings was valued as real estate²² and that the assessors had no regular standard for the valuation of this class of property nor any definite knowledge of its amount or worth. Such property seemed to have been assessed at about 50 per cent. of its real value. The assessors guessed at the value of personal property, unless individual returns were made, though they claimed to have increased the amount assessed on such as made no returns until the latter made a statement. No systematic search was made for information in regard to personal property, except in case of mortgages or such estates as had been recorded in the probate court. It was almost always found that the personal property left by deceased persons was far in excess of the

(21) A. & R. Jan. Sess. 1868, 134.

(22) Manufacturing corporations seem to have received special favors through such listing of their property. The law divided machinery into classes for purposes of taxation; fixed machinery being real estate and movable machinery being personal property. Personal property, however, had been usually rated at much more nearly its full value than realty. When the assessors listed all taxable property of manufacturing corporations as real property, machinery, which as personal property would have been estimated at nearly its full value, was estimated at not more than 50 per cent. of its value. Such methods of assessment tended to shift the burden of taxation upon real estate.

amount for which such persons had been taxed when living. The state board confessed that under the most perfect system that could be devised personal property valuation would be most difficult work, but "under the imperfect system", to quote the report, "which our tax laws has produced it is more difficult in execution and unequal in its results than it should be". "The method of personal returns used makes no statement of the kind of property but generally gives it only in bulk". Under-valuation of personal property was the more noticeable because assessors were not compelled to assess at full value, there being no legal penalty for failure to do so. The law providing for a full and fair valuation was shown to be a dead letter because there was no recorded case of over valuation from which appeal had been taken. The gravest defect of a personal property tax, however, was not so much under-valuation as the unevenness of valuation and the necessary inequality of assessing such property as between individuals, the result of which was to exempt a large portion of the property of the wealthy while fully taxing the property of those who possessed only bank stocks or mortgages and those of limited means.²³

Methods of assessment and valuation were much improved under the new board of assessors elected in 1886, but a board of state valuation still found much to criticise when, after two years of investigation, it made a report in 1892. The board stated that in some instances the sale values of real estate exceeded the assessed values from 69 to 101 per cent., that as to manufacturing property the board of assessors seemed to have no standard of valuation and that undervaluation, and in many instances lack of valuation, of the personal property of manufacturing establishments was particularly noticeable. They estimated the value of the personal estate of the mills in Providence to be \$6,350,000 as compared with the local assessors' estimate of \$1,700,000. They thought real estate in general was estimated at about 85 per cent. and personal property at about 80 per cent. of their true values respectively.

(23) Pub. Document No. 5, January Session, 1874. The report of this board as to the conditions in Providence may be somewhat over-

A joint special committee of the city council in 1895 recommended the appointment of a special board of equalization to revalue the real estate of the city. "There frequently appears", said they, "a very considerable difference between the assessors' valuation of land and the selling price of the same whenever the city of Providence desires to become a purchaser" of it. An instance of this kind was the land recently taken for state house purposes which was valued by its owner for sale purposes at from \$2 to \$3 a foot, as compared with the assessors' valuation of 12 to 55 cents a foot. The average price awarded by the commissioners appointed by the supreme court was \$1.05 a foot.²⁴

The personal property of corporations is the more difficult to assess because the assessors have no authority to assess a corporation for a lump sum under the term personalty. The statute which requires a return from the body corporate sufficiently itemized to enable the assessors to judge of the accuracy of the valuations in such a return²⁵ is also understood to require of the assessors a particularized account of corporate personalty in the tax bill so that the tax paying corporation may verify the estimates of the assessors.²⁶ As to individuals also, the law requiring a personal return is mandatory, the law requiring the assessors to assess at a full and fair valuation is also mandatory, and, even though sworn returns are made, the assessors are the final judges of all valuations. Upon them, therefore, in the last instance rests the responsibility for any failure to tax all kinds of property equitably.

In accordance with the amendment to the constitution adopted in 1888, a poll tax of \$1 was again levied in 1889 on all "who if registered would be qualified to vote". This was the first poll tax levied in Providence since 1792, the registry tax

drawn, as Providence though paying nearly one-half of the state tax had no representation upon it.

(24) Such argument cannot be accepted as proving inefficiency on part of the assessors, as jury trials in cases of damage for land taken under the right of eminent domain have almost invariably resulted in unfair awards against the city.

(25) XVI R. I., 240.

(26) XV R. I., 233.

levied under the constitution of 1842 being a tax imposed upon non-property owners for the franchise privilege. Poll taxes have been difficult to collect. With a voting population of 25,000 in 1890 and 35,000 in 1900, the poll taxes collected have been about \$5,000 and \$16,000 respectively.

Among the laws defining rateable property and to whom it is taxable there are many which have been passed by the legislature during the last fifty years which have needlessly complicated the duties of the assessors.²⁷ Statutes of special importance are those relating to exemptions, to corporate personalty, to taxation of special franchises and to assessments for streets and sewers.

EXEMPTIONS.

Subsequent to the law of 1769 provision was made for the exemption of property devoted to religious and educational purposes, but such exemptions did not become important nor become the subject of public controversy until about 1850 when, owing to the increase in the foreign population, the relation of

(27) The arrearages of taxes varied from about \$1,500 in 1836 to \$2,600 in 1842, but by March, 1853, when the treasurer's annual account was made up, of the \$172,365 net taxes assessed in the previous year, \$22,865 or over 13 per cent. were still unpaid.

The amount of taxes remitted in 1840 was \$296.36. In 1847 the amount was \$553.96; in 1852 it was \$1,861.49. These figures are not complete, as they do not appear as items of expenditure in the report, but are gathered from the records of the city council. In 1882 the treasurer reported uncollectable taxes for the years 1872, '73-'74-'76-'78 amounting to \$35,941.41. (See City Council Resolutions No. 276, 1882.) For the years 1879-82 inclusive the uncollectable taxes were \$15,160.74. (Records of City Council, Apr. 9, 1883, and Dec. 24, 1885.) The amount of uncollectable taxes charged off in 1895 covering mainly the years 1887-1891 inclusive was \$52,742.24. This amount includes some assessments against the city. The amounts uncollectable since that time viz., \$169,571 were charged off in 1901. C. C. R. No. 254, 1901.

Acting under a misinterpretation of the law, the treasurer had paid to the special collectors of delinquent taxes the fees provided for serving the necessary legal papers, (See Pub. Laws, Ed. 1882, cap. 46, sec. 4.) but by law of March 12, 1868, the treasurer who was then made collector of taxes received a salary in full compensation for all his duties, and his action as above noted was therefore illegal. Since 1886 a special appropriation of \$500 per annum has been made for assistance to the treasurer in collecting delinquent taxes. The illegal payment of fees to special collectors between 1868 and 1886 seems to have amounted to about \$20,000.

the state to the churches and schools of the Romanists brought the question to the front. In 1829 the previously indefinite provisions of the law exempting this species of property were made more specific by limiting it to the buildings devoted to religious worship or the buildings of schools, academies and colleges and the land on which they stood.²⁸ When owing to the rapid development of the city just after the year 1850, such property began to acquire a considerable value, the exemptions were limited to three acres so far as such land was used for religious or educational purposes.²⁹ But the growth of the liberal principles of democratic government during these years, which has already been noticed, led to the repeal of the three acre limitation in the May Session of the same year in which it was enacted,³⁰ and all land owned by such institutions, and not leased or rented, was exempted from taxation. Two years later the law excluding from exemption property owned by educational and religious institutions, and let or leased by them, was repealed and all lands and estates whatsoever used in connection with religious worship, schools, academies and colleges and owned by them, the income from which was devoted to religious or educational purposes, was exempted.³¹ In 1870 the sweeping exemptions of property devoted to religious and educational purposes and held in connection with them were modified so as to cover "the property real and personal held for or by any free public library society or incorporated library society and the property real and personal not exceeding \$20,000 in value held for or by any church or incorporated religious or charitable society."³²

(28) A. & R. June Sess. 1829, 23. The interpretation of the last phrase of this law was complicated by the fact that by the terms of its charter the property of Brown University was exempted from all taxation and the University was located on an extensive tract of valuable land near the center of the city. An institution also was maintained by the Friends and it was surrounded by about 40 acres of valuable land.

(29) A. & R. Jan. Sess. 1855, 33.

(30) Ibid, May Sess. 11. Liberal provision for education was earnestly advocated by Thomas W. Dorr and his friends. The bitterness of the sectarian controversy can best be studied in the state documents relating to the state normal school which was established in 1854. Pub. Doc. No. 5, Jan. Sess. 1855.

(31) Pub. Laws, 1857, cap. 37, sec. 2.

(32) A. & R. Jan Sess. 1870, 10.

The financial crisis of 1873 emphasized the question of exemptions. A state committee appointed to investigate the subject of "property liable to and exempt from taxation" made an exhaustive report in January, 1875.³³ It was estimated that the property exempted by law throughout the state was worth \$20,000,000. In the city of Providence such property was believed to be worth about \$8,000,00. It was argued before the committee that, although religious institutions had been exempted from taxation from the earliest times, such exemptions were not in conformity to the fundamental principles of Rhode Island which pronounced for a distinct separation of church and state and that this principle had been voiced in the constitution of 1842 which expressly declared that no man should "be compelled to frequent or to support any religious worship, place or ministry whatever".³⁴ Francis Wayland, once president of Brown University and the author of a treatise on political economy, had believed that christianity should be entirely voluntary, had maintained that religion ought to stand on its own basis and that the union between church and state had hampered it in the past and had the same effect on it at present. President Robinson, however, believed that church property should be exempted from taxation on the ground that morals and religion must be cultivated in order to obtain a firm foundation for intellectual strength on which the security of the state itself is based. The chief argument against exemptions of religious property was that christianity served as a cloak under which respect for, and loyalty to, the state was undermined. The reference in such an argument was to the Romish church, and some thought that state supervision would be a sufficient safeguard against such teaching. A law providing for such supervision, however, would be of doubtful constitutionality and if constitutional, would be the source of a power likely to be abused and would more closely associate church and state than a system of exemptions from taxation. It was maintained by the Romanists that their schools should be exempted because they saved the city large expenditures of money for maintain-

(33) Pub. Doc. No. 15, Jan. Sess. 1875.

(34) State constitution, Sec. III, Art. I.

ing schools for their children, but it was not claimed by them that the Catholic schools were free public schools.

Many favored a law under which all exemptions should be abolished, but the committee recommended a compromise under which the houses devoted to schools, religious worship, free public libraries and charitable purposes should be exempted in so far as they were used, held and occupied solely for such purposes, but they recommended that no land should be exempted except when owned by a town or school district and used for public school purposes or used for burial grounds or in connection with almshouses.³⁵ The law which resulted from the investigation of this committee, passed in 1876, did not adopt all the changes recommended. It subjected to taxation all religious and educational property except "buildings for free public schools, buildings for religious worship, and the land upon which they stand and immediately surrounding the same to an extent not exceeding one acre so far as said buildings and land are occupied and used exclusively for religious and educational purposes".³⁶ Under this law the rented property and invested funds of such institutions and the school property of the Catholic church and other semi-private educational institutions were taxed. A test case was presented to the supreme court, and in 1878 a decision was rendered declaring that Catholic schools, although offering free instruction to those who chose to frequent them, were not supported or managed by the public authorities and therefore were not "free public schools" in the statute sense of the words. From that time until 1894 frequent efforts were made for the passage of a law which would exempt school property other than that of free public schools. A bill to this effect was presented to the general assembly at its January Session in 1894. The representatives of the Catholic church claimed to ask simply that the burdens of taxation should be made equal and they asserted that the proposed law contained the same provisions as the law of 1798. It was

(35) Almshouse, lands and buildings, however, were to be taxed for school purposes.

(36) A. & R. Jan. Sess. 1876, 151.

explained by the officials of the city of Providence that the language of the proposed law indicated an evident "intention of making it constitutional for the state to include all schools under the head of public schools". If such interpretation were the correct one, it involved a question of policy of long standing. It would change the generally accepted meaning of both statute and constitution and might result not only in the exemption of Catholic school property from taxation, but the apportionment among the schools maintained by the Catholics of some part of the state appropriation for public schools.³⁷ The advocates of the bill professing to favor, and promising to support, another bill abolishing all exemptions of religious and educational property, except that devoted to free public schools, forced the former bill through the lower house of the assembly under the rule of the previous question. A bill abolishing all exemptions was at once presented and unanimously passed, but on the following morning, in the absence of those who presented it, the vote was reconsidered on the motion of the democratic leader of the house of representatives and the bill referred to a judiciary committee where, despite the earnest efforts of its advocates, it died. The act changing the law taxing educational property, passed under these conditions in 1894, is still a part of the state statute. It exempts the "buildings and personal estate owned by any corporation used for a school, academy or seminary of learning, and of any incorporated public charitable institution and the land upon which said buildings stand and immediately surrounding the same to an extent not exceeding one acre so far as the same is used exclusively for educational purposes".³⁸ The law did not affect the existing statute of 1876 exempting religious and free public school property.

Exemptions now also cover all land used for burial purposes, property, real and personal, devoted exclusively to libraries, to the support of the poor, and to hospitals, and funds given and held for the purpose of public education. It was estimated at

(37) Prov. Journal, April 25, 1894.

(38) A. & R. 1894, cap. 1260, sec. 1.

the time of the passage of the act of 1894 that the exemptions of religious and semi-private educational institutions in Providence reduced the city's income from taxes \$160,000 annually. At present the exemption provisions of the statute cost the city of Providence \$250,000 a year and, seemingly in contravention of the constitution, impose upon certain classes of people an additional burden for the support of sectarian and religious education.

The instructions to the state committees of revaluation in 1761 and 1767 which authorized them to deduct personal indebtedness from the valuation of personal property became a part of the public laws in 1857.³⁹ When, after the Rebellion, government bonds were exempted from taxation by national law, the state statute provided that deductions from the value of personal estate on account of debts should be made only after the amount of bonds or other government securities should have been "first deducted from said indebtedness and then there should be deducted only the balance of such indebtedness over and above the amount of such bonds and securities held by such persons".

By terms of the charter of Brown University the property of its professors was exempted from taxation, but by a law of 1863 passed by agreement with the University corporation the exemption was limited to \$10,000.

A law was passed in 1875 exempting shares in any corporation "without this state which is or the shares in which are liable to taxation in the state where such a corporation is located".⁴⁰ This act has become important because of the large number of corporations chartered in other states and paying slight corporation taxes where they are chartered.

A potential law relating to exemptions was passed in 1892.⁴¹

(39) Pub. Laws. Ed. 1857, cap. 38, sec. 11.

(40) A. & R. Jan. Sess. 247. This law was the result of a personal agitation by one Osborne of Tiverton, who owning some Fall River mill stock had been taxed in Fall River under Massachusetts law for it and at his residence in Rhode Island for the same stock. XI R. I., 321.

(41) A. & R. June Sess. 1892, cap. 1088.

Town electors were empowered to exempt manufacturing property from taxation for a period not exceeding ten years or they might vest in the town councils authority to do the same,—such power of the town councils to remain in force for a period of not to exceed one year. The exemptions thus provided for were to continue only as long as the property exempted was used for its original purposes. Providence has not acted under this law but the adjoining town of East Providence has done so and the amount of taxable property in the city of Providence has been indirectly affected by the transfer from it of some large manufacturing plants.⁴² Despite the court decision to the contrary, the constitutionality of law is doubted by many and public opinion is generally opposed to it.

TAXATION OF CORPORATE PROPERTY.

According to the fundamental principle of early Rhode Island tax laws all property was taxed to its owner, real estate being taxed wherever situated and personal property being taxed where the owner lived. The first exception to this principle was the law of 1782 taxing real estate to its occupant or to the "one who improved it".⁴³

The early forms of corporate life did not confuse the application of the tax laws because, first, the corporations were not considered as the owners of corporate property and second, the real estate which they occupied could be taxed to them as occupiers rather than as owners. Accordingly, incorporated banks⁴⁴ were taxed for the real estate which they occupied but which their stockholders owned

(42) The town of East Providence had attempted to exempt manufacturing property early in the year 1892. Such an act, however, was *ultra vires* and the above law was passed partly to cure the defect. Different phases of the constitutionality of the law were contested in the courts. (See XVIII R. I. 776 & XIX R. I. 265.) The court held that the general assembly could exempt from taxation under the same sovereign power by which it imposed taxes. An attempt to repeal the law in 1895 failed.

(43) In 1825 such property was taxable to its owner or occupant and by law of 1855 taxable exclusively to its owner.

(44) The first bank in Rhode Island, the Providence Bank, was incorporated in 1791.

while the stock of the shareholders representing all of the assets of the corporation was taxed to the shareholders at their residence. Had the stock been taxed at its full value, double taxation of the real estate would have resulted, but as all property was taxed at only one-half or two-thirds of its value perhaps no injustice was done.⁴⁵ When, in the years 1800-1820, manufacturing corporations became the occupiers and improvers of large quantities of machinery, it became necessary for the law to define what portion of such property should be taxed to the occupier or improver and what portion should be taxed to the owner exclusively. Therefore in 1822 the statute declared that the water wheel, the main shaft and other fixed machinery should be considered real estate and that picking and carding frames and other moveable machinery in cotton and woolen factories⁴⁶ should be considered personal property. Thus certain kinds of machinery were to be taxed to the corporation where they were situated and certain other kinds were to be taxed to the stockholders as the owners. As we have already seen, the assessors in some towns aided those in other towns by indicating to the latter the amount of personal property in the form of moveable machinery which was situated in their districts but owned by residents in the districts of the latter.⁴⁷ But this friendly espionage of the assessors in the various towns does not seem to have been maintained long and moveable machinery like other personal property soon began to escape taxation altogether. Partly to remedy this evil the tax law of 1844 no longer designated moveable machinery as personalty for purposes of taxation but described it as a distinct form of property consisting of "machinery of every kind and nature propelled by steam or water powers" and taxed it at its locus to its owner⁴⁸ who might be either an individual or a corporation. Moreover fixed machinery was declared to be real estate

(45) See Page 253. See also Note 54.

(46) Note the specific phraseology which traces clearly the origin of the law. In 1855 "machine shop" and "print works" were added to the list.

(47) See Note 6, Page 253.

(48) Pub. Laws, Ed. 1844, 432. For all other legal purposes than assessment of taxes such property was classed as personalty.

only when owned by the owner of the building to which it was attached, but it was still taxed at its locus to its owner.⁴⁹ The slight additions to the corporation taxes do not indicate that the Providence assessors took advantage of these laws. If therefore such machinery was taxed, it was probably taxed to the stockholder as its owner rather than to the corporation. By a law of 1849 moveable machinery was again classed as personalty, although still taxable at its locus to its owner. In 1849 also the list of especially taxed property was changed so as to include "merchandise, stock in trade, lumber, coal, stock in livery stables, machinery and machine tools, belonging to persons not residing in this state", and such property was to be taxed to its owner at its locus.⁵⁰

The first appeal to the courts to interpret the tax laws occurred in 1850 when the Providence assessors taxed the Providence Gas Company for its pipes laid in the streets and classed

(49) Pub. Laws, Ed. 1844, 261. The peculiar injustice of this clause occurs in connection with the law of exemptions for indebtedness provided for in the statutes of 1857 and subsequent statutes. Such machinery when not owned by the owner of the building being personalty is subject to a deduction from its taxable value by the amount of the indebtedness of its owner, but when owned by the owner of the building, being real estate, it is subject to no such deduction. But see VII R. I. 317, for decision as to moveable machinery.

(50) Property of a similar kind situated and taxable in other states but owned by residents of this state was exempted from taxation here in 1849. (A. & R. Jan. Sess. 8.) This provision was subjected to court interpretation as to the legal standing of tangible personal property in the form of goods in the process of manufacturing and belonging to non-residents. The court declared that such property was not taxable in this state because merchandise or stock in trade was equivalent to "goods offered for sale" and could not be interpreted to include goods "in the course of manufacture". It was pointed out that the particular statute of Rhode Island to which reference was had had been modelled upon a similar statute in Massachusetts law, and that, while in the Massachusetts law there was a provision taxing "all goods, wares and merchandise including stocks employed in the business of any of the mechanic arts", that particular clause was omitted in the Rhode Island law and the omission was undoubtedly designed. This historical knowledge enabled the court to render a decision which otherwise might have been uncertain because the term "stock in trade" could readily be included under the broader term "merchandise". The judge ventured to remark that "a state the bulk of whose inhabitants derive their subsistence from manufacturing and mechanic labor is the last in which we should assume that the legislature would subject to a special tax personal property owned abroad and brought here to be worked upon." See VI R. I. 472.

them as real estate. The court, in 1851, decided that the pipes were not technically fixed machinery, which for purpose of taxation was to be considered real estate, because they could be removed without injuring the real estate of the company, but they had been laid under legal authority granted by the state and city and such a grant was an easement and a vested right which could not be taken away from the company, although the state legislature might revoke its charter, and the pipes therefore were taxable to the company like real estate and not to the stockholders as personalty.⁵¹ An important fact clearly implied in this decision was that a corporation as such owned, and was taxable for, personalty.

Corporate forms of industry increased rapidly between 1830 and 1850. In the latter years they included banks, cotton and woolen factories, print works and railroad and insurance companies. The statutes of 1844 provided for co-partnerships of limited liabilities and in June of 1847 the first general corporation law was passed. During these years therefore the legal personality of corporations began to be strongly emphasized and their capacity to possess property and have liabilities became more and more important. They began to be taxed for real estate as its owners and not simply as occupiers and improvers. In conformity also with these changed conditions of business life the tax laws were amended and codified in 1855. The important modifications made at that time were these:—All property was to be taxed at its full and fair cash value; bodies corporate were recognized as legal persons by whom, as by individuals, a return of rateable property was to be made “describing and specifying the value of every parcel of real and personal estate” and thus both real and personal property were recognized as belonging to the corporation and by inference taxable to it; all kinds of machinery both fixed and moveable were grouped in one class and taxable at their locus to

(51) II R. I. 15. The pipes of the gas company are still taxed as real estate. The poles, wires and conduits of the electric lighting company are taxed as personalty, and the poles, wires and conduits of the telephone company pay a special state tax and are exempted from local taxes because they are considered personal property. XIV R. I., 632

their owner. Real estate was made exclusively taxable to its owner and personal property followed its owner, with the exception of machinery and certain tangible merchandise and stock in trade belonging to those residing outside the state. The provision of the act of 1849 in classing machinery as personalty was incorporated in the law of 1855 and all tangible property, which had formed a class by itself under the former law, was again included in the list of personalty, as had been partly the case under the law of 1822; other kinds of personal property were for the first time particularized and declared to include all goods, chattels, moneys and effects, debts due from solvent persons, and stock and shares in corporations except those of religious and charitable corporations.⁵²

Conflicting inferences might readily be drawn from this loosely framed law. The practice had been to tax corporations for real estate only. Were they owners of personalty as well as taxable for it? What was corporate personalty? Did it consist of machinery only, or did it include all kinds of corporate assets both tangible and intangible? On the other hand, what was the relation of the stockholders to these various kinds of corporate property? Corporations were seemingly taxable for all corporate property. Shareholders were also taxable for their stock in such corporations and the property of both was to be taxed at its full and fair cash value.

The assessors of Providence took advantage of these laws as to corporate personalty and made some radical changes in their tax rolls. They taxed manufacturing corporations as before for real estate and they taxed them for the first time for machinery. They taxed the gas company for real estate including its pipes, and for "coal, meters, gas tools and fixtures not taxed to the stockholders". They taxed savings institutions for the stocks of banks held by them and for their investments in city bonds and notes. They taxed banks in general for their personal property and presumably taxed the stockholders for their shares held in the same banks. The courts were appealed to by the American Bank and by the savings institutions. In

(52) A. & R. Jan. Sess. 1855, 33.

the case of the American Bank the court, taking into consideration the historical development of the laws and the practice under them, decided in 1857 that the personalty of a corporation was represented by its stock, that it belonged to the stockholders and could alone be taxed to them at their residence.⁵³ In the savings bank case a decision was rendered exempting bank stocks from taxation when owned by savings banks, on the ground that the savings bank deposits were already once taxed by the state and that to tax the stocks in which such deposits were invested would be double taxation.⁵⁴ Within a few weeks after these decisions were rendered the public laws were codified and the clause defining personal property was so amended that no shareholder should "be deemed liable to taxation for shares held in corporations within the state" which were "in their corporate capacity taxed for the amount of their capital stock".

Viewed as an amendment to the indefinite law of 1855 and in connection with the decision in the American Bank case, this clause provided against double taxation and its wording was such as to make it certain that corporations were taxable for the full amount of their capital stock and to further confirm the inference that corporations were taxable for the full value of their corporate property and that in such cases their stockholders would be exempt. While, on the one hand, this law provided for taxing the stock of corporations to the stockholder, it made no provisions for exempting the corporations from taxation on such portion of their property as might be represented by the stock thus taxed to the stockholders. But, on the other hand, the law provided for taxing the corporation for the full value of its capital stock and in such cases provided for the exemption of the stockholders. If the value of the real estate of a

(53) IV R. I. 479.

(54) IV R. I. 484. On this point of double taxation it is interesting to note that the act of June 6, 1804, imposed a tax of one-third of 1 per cent. on banking capital and at the same time provided that the shareholders of such banking capital should not thereby be exempted from local taxes on the stock held by them. The local rate at that time was 30.5 cents on the hundred dollars, a little less than one-third of 1 per cent.

company was less than its capital, then the capital represented some corporate personalty,—and such a condition frequently existed. Evidently such corporate personalty could be taxed to the corporation. To this extent therefore this law contradicted the American Bank case decision to the effect that corporate personalty belonged to the stockholders and could alone be taxed to them. But the law was not sufficiently specific on these points nor were the clauses relating to them mandatory. It still left to the assessors the option of taxing corporate personalty, and indeed all corporate property, to the stockholders or to the corporation or, under certain conditions, to both of them. Its obvious intent was not determined by a strictly legal interpretation of its words but partly by the precedent which had been established by the assessors of taxing corporations for real estate only and by the dictum given in the American Bank case. Banking corporations were therefore not taxed for personalty and manufacturing corporations were taxed mainly for real estate and occasionally for machinery as well. Under such interpretation of the law some of the corporate personalty in the form of machinery, which might have been taxed to the corporations, and nearly all of the intangible corporate personalty escaped taxation, for if the law contemplated the taxation of corporate personalty to the stockholders, it had made no provision, other than the antiquated clauses providing for a personal return, for reports from corporations as to the value of their shares or for a list of their stockholders.

The first attempt to reach stockholders through the corporation occurred in connection with national banks in 1868.⁵⁵ Another attempt was made in the codification of the public statutes in 1872 and at the same time a slight change was made in the clause defining personal property. By the latter clause it was provided that stockholders should not be assessed for stock “in a corporation which in its corporate capacity was taxed for an amount equal to the value of its property”.

The law relating to the assessment and collection of taxes,

(55) See Page 255.

however, was amended by some mandatory and specific clauses of extraordinary character. Assessors were given authority to demand the amount of stock held in any corporation by any individual, naming such individual, living in the town where such assessors resided, and corporations were required to return the par value and the cash market value of their shares and the proportionate amount per share at which their real estate and machinery was last assessed. The stockholders in such corporations, to quote the law, "shall be assessed only for the difference between the cash market value and the proportionate value per share of the real estate and machinery, if any, for which the corporation" had been last assessed.⁵⁶

The mandatory clauses of this law relating to the assessment of taxes took precedence over its permissive or optional clauses describing taxable property and left the assessors no alternative in taxing the personalty of corporations, except machinery. All personalty other than machinery must be taxed to the stockholders. The law implied clearly that real estate and machinery were to be assessed to the corporation and the Providence assessors, who had already begun to so interpret the previous law, rapidly increased the amounts assessed to corporations for machinery and distinctly classed it as personal property.

But the fundamental question as to what constituted corporate property was not yet clearly answered. What was the meaning of the terms "its property" as applied to a corporation in the phrase "taxed for an amount equal to the value of its property"? In the *American Bank* case the court had said that corporate personalty belonged to the stockholders and had made no distinction between the various kinds of corporations. A decision of the court in 1879 declared that a mutual insurance company owned personalty and such property must be taxed to the corporation because the ownership of it by the stockholders was only contingent.⁵⁷ The law of 1872, however, implied that corporations possessed for purposes of taxation only real estate and personal property in the form of machinery.

(56) Pub. Laws, Ed. 1872, cap. 40, sec. 9.

(57) XII R. I., 435. The contingent nature of the ownership of

Under this law therefore, when a corporation was taxed for the full value of its real estate and machinery, the clause under which it could be taxed for the full value of "its property" was fulfilled and strictly interpreting the law the stockholders were thereby exempt from taxation. This and other incongruities still exist in the statutes.

The tax laws codified in 1872 with slight modifications were enforced by the assessors for some years without an appeal to the court; but in 1887 the whole question of corporate taxation was revived in the Dunnell Manufacturing Company case.⁵⁸ In this case, the court, laying stress on the mandatory clauses as to assessing stockholders for the difference between the market value of the shares and the pro rata value of the real estate and machinery, holding also that double taxation could not have been intended by the legislature and that alternative taxation was extremely improbable, decided that the "corporation was taxable in its corporate capacity only for its real estate and for its personal estate in the form of machinery".

Since that time no change has been made in the law and corporate personalty (except machinery) of manufacturing corporations which is supposed to be taxed to shareholders largely escapes taxation.

About the time of the decision of the Dunnell Manufacturing Company case another class of corporations, the trade or business corporations, had become numerous, and the court, failing to keep in mind the historical environment of the tax laws of 1857 and 1872 and their specific application to the kinds of corporations then existing, adopted a loose phraseology not pertinent to the case in question which has since become important. Said the judge when commenting on the claim that "manufacturing corporations" were taxable only for real estate and machinery: "We think the argument is valid as applied to business corporations having a capital owned in shares";—a

all corporate property by the stockholders does not seem to have occurred to the court nor to have prevented it from making a distinction between an insurance company and other companies,—a distinction which was one of degree rather than of real difference.

(58) XV R. I., 233.

clear case of non-sequitur as "manufacturing corporations" and "business corporations" are by no means synonymous terms. The law, however, does not distinguish between them and had the court been called upon to discuss the question it could scarcely have decided otherwise. But the grouping together of the two kinds of corporations by the court summarily disposed of a question which could well have been left for further discussion, and possibly, had the historical aspect of the law been duly weighed, a more equitable settlement might have been reached. As a result of the crude wording of the law and the premature dictum of the court, all tangible property in the form of stock in trade owned by retail and wholesale business corporations has been brought within the scope of laws intended to apply to manufacturing corporations.

The exodus of the stockholders of such trading or business corporations from Providence to the neighboring suburban towns has conveniently enabled them to escape the assessors.

It might seem that this latter class of property, when belonging to those who reside without the state, and there are many such, would be reached under the law taxing "merchandise and stock in trade" of non-residents at its locus; but such non-residents have formed themselves into corporations having Rhode Island charters and a Rhode Island corporation is both a legal person and a legal resident of Rhode Island⁵⁹ and can only be taxed for real estate and machinery. It thus happens that a Rhode Island corporation whose stockholders reside without the state cannot, in its capacity as a corporation, own stock in trade and hence cannot be taxed for it, but, in its capacity as a legal resident, it can own stock in trade and its stockholders cannot be taxed for it.

Another peculiarity of the tax laws relates to the taxation of national bank stock. A United States law confers upon the assessors practically the same authority as was conferred upon them by the state statute of 1868.⁶⁰ In 1895 the stock of national banks in Providence amounted to over \$16,000,000

(59) XII R. I., 436.

(60) See Page 255.

(including surplus, etc.), and, on recommendation of the mayor, the board of assessors attempted to enforce the statute and requested the several cashiers of the national banks to exhibit to them a list of stockholders. The request was refused and the matter was referred to the law department of the city with the request that a writ of mandamus be secured compelling bank cashiers to comply with the law. It appeared, however, that owing to the peculiar powers of the United States courts, they had no authority to issue such an order and the attempt to reach bank stockholders failed.⁶¹

The amount of tangible personalty in the form of stock in trade and bank stocks practically escaping taxation in Providence has been conservatively estimated at over \$40,000,000,—an amount nearly equal to the total value of all kinds of personalty now assessed.

The complex and inadequate provisions of the tax laws have long been recognized but every effort to change them has been successfully opposed by interested parties. A committee appointed in 1890 by the general assembly, after nearly two years of earnest investigation, reported drafts of bills taxing all tangible personalty at its locus, creating a board of state assessors, taxing collateral inheritances and thoroughly revising the provisions of the tax law.⁶² Providence officials urged the passage of similar bills and also of bills so taxing mortgaged real estate that the mortgagee as the actual owner of such property should pay the taxes upon it, providing for sworn returns and authorizing the assessors to raise the value of the personalty of those who made no sworn returns 20 per cent. each year and doing away with all exemptions so far as the same might lawfully be done,—the intention being to abolish all exemptions, except such as were based on charter or contract rights.⁶³ Most of such efforts did not advance beyond the stage of reports or recom-

(61) The powers of the United States courts as to issuing a mandamus are not general and applicable to all statutory laws, but are confined to those laws in connection with which such powers have been specifically conferred upon them.

(62) Report of the board of state valuation Jan. Sess. 1892.

(63) C. C. R. No. 156-159, 1895.

mendations by the committees to whom they were referred. The bills embodying a collateral inheritance tax and exempting mortgages from taxation failed to enlist either strong or numerous advocates when public hearings were held upon them. A bill taxing tangible personalty at its locus passed the house of representatives in 1898 but failed in the senate because members from the small country towns feared that such a measure would deprive them of the (potential) privilege of taxing the stock of such persons as maintain a legal residence in their towns for purposes of taxation but do business as members of a corporation in the large cities.⁶⁴ A similar bill passed the house of representatives but died in the senate judiciary committee in November, 1901.

The effect of the various laws of exemptions, especially the law exempting stock in foreign corporations which are taxed at their locus, and of the various laws and decisions just described is clearly shown in the tax list. The assessed valuation of the city in 1880 was \$116,000,000 of which \$88,000,000 was real estate and \$28,000,000 was personalty. In 1901 the valuation was \$192,800,000 of which \$151,500,000 was real estate and \$41,300,000 was personalty. During the past twenty-one years therefore, when intangible property has increased with striking rapidity, only \$13,300,000 has been added to the personalty valuations while \$63,500,000, or nearly five times as much, has been added to the real estate valuations. Inasmuch

(64) About the year 1850 the wealthy citizens of Providence having both a town and country residence, acting under their legal right to choose their own domicile, began to select their country domicile as their legal residence for purposes of taxation. An act of Jan. Sess., 1857, was intended to provide for this well understood evil. It substituted for domicile, according to the election of the resident, the test of actual residence for the greater portion of the twelve months next preceding the first of April of each year. The assessors claimed that the decrease in local taxable property due to the exodus of its citizens and to the sworn returns made because of the hard times during the five years ending in 1873 had been over \$5,000,000. For some years past it has been generally known that secret arrangements have been made between the authorities of the neighboring country towns and some wealthy citizens of Providence as to the amounts for which the latter should be taxed in order to induce them to move outside the city limits and thus avoid their just share of the city taxes.

as the local tax rate has advanced from about \$1.17 to \$1.435 on the hundred dollars the increased burden of taxes on real estate has been very marked.

THE TAXATION OF SPECIAL FRANCHISES.

Until 1880 the city government had relieved the Union Railroad Company from time to time of maintaining the streets and paying special taxes.⁶⁵ In addition to this direct relief such ordinances as were in force had been construed leniently and the city had expended \$48,000 in paving the streets between, and outside of, the tracks of the railroad company,—a sum which should have been paid by the latter.⁶⁶ On the other hand, the company had refused to pay the franchise taxes assessed upon it until compelled to do so by the court and had frequently refused to build extensions until the owners of property along the proposed routes had contributed liberally toward such improvements. In 1880, therefore, there existed a feeling of antagonism on part of the public toward the company. A city council committee, appointed in 1881 to report upon the relations existing between the company and the city and to propose some method for increasing the tax upon it, recommended a tax of $1\frac{1}{2}$ per cent. on its gross earnings or a definite sum of \$8,000 per annum.⁶⁷ The latter alternative was adopted December 17, 1881. An attempt to compel the company to reduce its rates of fare failed because the city council had no authority to order a reduction of fare, excepting on two of the constituent companies, and it was not thought advisable to impose restrictions on some lines which could not be imposed upon all alike. The railroad company claimed that the increased taxes were unjust and illegal and presented to the general assembly, in January, 1882, a bill so amending its charter as to deprive the city of the right to tax it and to give to it a practical monopoly over the streets used by it for railroad purposes. The city ordinance imposing an increased tax upon the company and

(65) See Page 204 et. seq.

(66) City solicitor in Prov. Journal, March 25, 1882.

(67) C. C. R. August 9, 1881.

the bill of the company for amendment of the charter mark the beginning of the franchise question in Providence.

The original ordinances granting to the various railroads the right to lay rails in the streets had contained the following clause: "The city council of the city of Providence shall have the right to annul, amend or alter, either in whole or in part, this ordinance, and the terms and conditions upon which permission is hereby given to said railroad company to lay said rails". Under the powers reserved by this clause the city had increased the tax in 1881. The company in its petition for an amendment of charter claimed that, if the city had a right to fix and increase the tax imposed upon it, its franchise was worthless; that it had always been supposed that the terms imposed by the ordinances allowing rails to be laid in the streets and the acceptance of such ordinances by the company constituted a lawful contract entered into between the city and the company, the terms of which could only be changed by the mutual assent of the contracting parties. Such an interpretation of the ordinances seemed to be warranted by the court decision in the case of the Providence Gas Company in 1851 to which reference has already been made.⁶⁸ But it was contended by the city authorities that such a construction of the ordinances would have vested the company with the right of injunction against the city and that, although the company might extend its lines, the city could be estopped from imposing other or different regulations upon it than those existing, save by the latter's consent. "The sovereignty of the people and the municipality" was "to be subjected in a great degree to the wisdom and charity of the Union Railroad Company".⁶⁹

The existing charter provided that extensions should be made by the company only upon approval by the voters. The proposed amendments required that extensions should be approved by the city council. The existing charter gave to the city council the right to order up the rails and to discontinue the service. The amendments gave to the company the right

(68) II R. I., 15.

(69) Prov. Journal, March 9, 1882.

"to use, maintain and continue to use" the tracks then laid, thus depriving the city of its right of eminent domain. But the most important objection to the proposed changes was the lack of provision for any special taxes in return for an increase of privileges and rights.⁷⁰ The points involved in the amendments were fundamental. Frequent public hearings were held by a legislative committee. The bill was continued from 1882 until 1883 and, at the request of the company, a conference open to the public, between its representatives and those of the city was held but failed to result in a settlement. The amendments did not pass the legislature and the franchise question remained in statu quo for about eight years.⁷¹

Meanwhile, however, in 1886 it became necessary to reach a hilly section of the city to which cars could not be drawn by horse power and permission was given to the Union Railroad Company to construct a cable road through certain streets, on conditions that it should keep in good repair the whole of the street extending up the side of a hill through which its tracks were to be laid, and that the work should be commenced within a year.⁷² The company, doubting the profitableness of the extension, failed to begin work within a year and the city council granted the same rights to the Providence Cable Tramway Company on December 1st, 1887, with the additional conditions that the rate of fare should not exceed 5 cents and that the company should pay a franchise tax of \$500 per annum.⁷³ To the tramway company was granted also the right to run cars over certain tracks⁷⁴ of the Union Railroad Company by horse power, but this right was to be exercised upon an agreement

(70) Ibid. The amended charter seems to have been modelled after a charter of the East Providence Citizens' Horse Railroad Company, granted January 27, 1880, (A. & R. Jan. Sess., 133,) to which company the city council had refused to grant permission to lay rails within the city limits.

(71) Except an unsuccessful attempt made in 1887 to compel the railroad to reduce fares and to issue transfers. (C. C. R., 432.) The company, however, reduced the rate of fare from 6 to 5 cents Jan. 1, 1888.

(72) Ordinance, July 1, 1886. Ordinances, Ed. 1887, 613.

(73) Ordinance, cap. 107, 1887. No free passes were to be issued to any person connected with the city government.

(74) Viz: from the terminus of its cable route to Olneyville, a

for compensation to be made between the two companies and, in default of such an agreement, the city council was to fix the same. Soon afterward the Union Railroad Company secured a controlling interest in the stock of the Cable Tramway Company and has since operated it under a lease.

In 1890 the Union Railroad Company recognizing the need of better accommodations to connect all parts of the city by means of a "safe, quick and cheap means of transportation" requested permission to equip certain of its lines with electricity, using therefor the so-called trolley system.⁷⁵ After nine months of agitation the request was granted as to one of its routes only and its acceptance of the terms was filed September 3, 1891. Financial considerations attending the change in the motive power of the company from horses to electricity brought the franchise question again to the front. The company desired to issue bonds to the extent of \$3,000,000, and it claimed that, in order to market such securities, some greater degree of permanence than the whim of the city council should be given to the rights and franchises under which it was to maintain its system of local transportation. The objection raised by a large number of excessively conservative citizens to the erection of poles and the maintenance of an overhead system of wires through the streets along which they lived was intensified by the political activity of the times.⁷⁶ Early in 1891 the general assembly, in view of the financial needs of the company, passed a bill authorizing cities and towns to grant to individuals or corporations, who wished to use the streets of the same for the transmission of messages or power or the transportation of passengers, an exclusive franchise for such purposes, for a period not exceeding twenty-five years, in return for a tax payment not exceeding 3 per cent. upon their annual gross earnings.⁷⁷

Before the date of this act all cities and towns could grant

distance of a little over two miles through two of the most important thoroughfares of the city.

(75) C. C. R., 1890, 517.

(76) See Page 310.

(77) A. & R. May Sess., 1891, cap. 975.

to public corporations such rights as the latter might be empowered to acquire by charter, and, the rights of cities and towns being broad and general in such matters, they could fix the terms and conditions, including the rate of tax, under which such corporations should perform their services. The act of 1891, though permissive, was also restrictive, inasmuch as it fixed the right of contract to be exercised by the city within certain clearly defined limits. No taxes could be imposed upon the enumerated corporations excepting in return for an exclusive franchise, and any ordinance granting exclusive rights was to be construed as a contract.

The political situation and the generally unfriendly public attitude toward the railroad company were such that a democratic candidate for mayor, who was on record as opposed to the introduction of the trolley system and to granting any privileges to the quasi-public corporations, was elected in November, 1891, for the first time since the war. Matters were thus brought to a crisis and the company, recognizing the difficulty of making an arrangement with the city under the act passed in 1891, gave notice to the municipal authorities of its intention to equip its road with electricity and to issue \$3,000,000 of 20 year bonds. The city's co-operation was asked in procuring amendments to its charter which would give to it other locations of equivalent value in case its rails were ordered up by the city council for public convenience. The proposed amendments did not otherwise interfere with the city's control over the streets nor with its rights under the franchise act of 1891.⁷⁸ A committee, consisting of the mayor and others, was appointed by the city council⁷⁹ to protect the interests of the city as their judgment dictated.⁸⁰ With the assent of this committee, on May 3rd, the general assembly amended the railroad company's charter and gave to it an exclusive franchise for twenty years

(78) C. C. Docs., April 26, 1892.

(79) The common council members of the committee were selected by the rather unusual method of ballot.

(80) The opinion of this committee was divided as to the advisability of exclusive franchise legislation, the members appointed by the board of aldermen being opposed, and those appointed by the common council being neutral.

in the streets then occupied by it within the city. To the city council was reserved the right to direct the speed of the cars, the manner of operating them, the right of approval of any change in the motive power used and the right to order up the rails of the company upon ninety days' notice, provided an equivalent location for its rails was granted to the company in other streets. The company was to pay the city 3 per cent. of its gross earnings within the city limits for a period of five years from date⁸¹ and some percentage between 3 and 5 per cent. upon its gross earnings for each of the three subsequent periods of five years, the exact rate to be determined by arbitrators.⁸² The act was satisfactory in many ways to a large number of the members of the city council and to the mayor but as it did not reserve to the city council the right to allow other companies to use the rails, polls and wires of the Union Railroad Company, as had been the case when the Cable Tramway Company had constructed its lines, nor to make any contracts with the company other than those existing, and in other ways limited the city's control, committees were appointed to ask the general assembly for amendments to the charter of the Union Railroad Company compelling it to allow other companies to use its fixed equipment on paying therefor a just and reasonable compensation,⁸³ and for the passage of acts conferring upon the city the right to levy and collect an equitable tax without granting any exclusive right or franchise as a consideration therefor. The legislature took no action on the request but in the following year extended the provisions of the Union Railroad Company act to the Providence Cable Tramway Company,⁸⁴ and confirmed to the Union Railroad Company the provisions of the act of 1892, all of the acts to go into force when the city council and the two companies should assent

(81) A. & R. Jan. Sess., 1892, 397. The proportion of earnings of the company within and without the city was to be determined on a trackage basis exclusive of sidings and switches.

(82) The arbitrators were to be appointed, one by the company, one by the city and a third by these two, or, in case of failure of the two to agree upon the third arbitrator, by the supreme court.

(83) C. C. R. No. 332, 1892.

(84) May 23, 1893. A. & R. Jan. Sess., 380.

thereto. Both companies having filed their consent the city council accepted the provisions of the act of 1893⁸⁵ and a contract was thereby established between the companies and the city which could not be changed without the consent of both parties interested nor without new legislative authority. The acceptance of the acts of 1892 and 1893 limited the city's rights of contract to the specific provisions of those acts and thereby barred it from making other supplementary acts with the railroad company under the act of 1891.

Meanwhile some local financiers, perceiving the possibilities of electric equipment and the application of more progressive methods to the management of the two local railroad companies, secured a controlling interest in the stock of the Union Railroad Company and with it the control of the Cable Tramway Company. The change in the control and management was announced in February of 1893.⁸⁶

(85) C. C. R. No. 327, 1893.

(86) The promoters of the new enterprise having secured practically all the stock of the two companies in Providence, and another company operating in Pawtucket, sold it to the United Traction and Electric Company organized under the laws of New Jersey. The following figures will throw light upon the financial transactions involved in the sale of the three local street railways to the United Traction Co. The figures cover the year ending June 30, 1892:—

| | Capital. | Surplus. | Debt. | Earnings. | | | Miles. | Div. |
|------------------|-------------|-----------|-----------|-------------|-----------|------|--------|------|
| | | | | Gross. | Net. | | | |
| Union R. R. Co. | \$2,000,000 | \$460,800 | \$67,400 | \$946,000 | \$92,074 | 61.4 | 8% | |
| Cable Tram. Co. | 300,000 | 34,200 | 15,900 | 146,400 | 15,750 | 3.4 | .. | |
| Paw. St. Ry. Co. | 200,000 | ..... | 143,500 | 74,500 | 8,600 | 11.9 | .. | |
| Totals | \$2,500,000 | \$495,000 | \$226,800 | \$1,166,900 | \$116,424 | 76.7 | .. | |

The United Traction Co. paid \$250 per share for the stock of the Union Railroad Co.,—a total of \$5,000,000, which included a controlling interest in the Cable Tramway Co. It paid \$125 per share for the Pawtucket Street Railway Co.,—a total of \$250,000. It at once began to equip the three systems with electricity and, to pay for the capital stock of the three roads and to equip them, issued \$8,240,000 of 5% bonds; \$8,000,000 stock was also issued.

Dividends on the stock began in 1897 at the rate of 1 per cent. The rate was increased gradually until from October 1, 1902, 5 per cent. will be paid under a perpetual guarantee by a new corporation organized for the purpose of getting control by lease or purchase of local street railways, gas and electric light companies. (See below.) The following figures give the operations of the three roads above mentioned, and of the Suburban Railway Co., the stock of which is all owned by the United Traction Co., for the year ending June 30, 1901:—

The narrow limitations of the contracts authorized under the acts of 1892 and 1893 were soon apparent. Agitation in behalf of transfer tickets and cross-town lines was begun and persistently maintained for two years during which the Union Railroad Company and the Cable Tramway Company were expending millions of dollars in completing their electric equipment. It appeared in 1892 that the issue of transfers would deprive the stockholders of all dividends and leave a deficit of over \$2,000.⁸⁷ In 1895 the passage of such legislation by the general assembly was urged as would authorize the city to modify existing contracts with the railroad companies and make supplementary contracts for other special grants with a view of securing a system of transfers⁸⁸ and, with the consent of the company, an act to that effect was passed.⁸⁹ Contracts under this act were to continue in force for a period of twenty-five years and related not only to cross-town lines and transfers

| | Capital. | Surplus. | Debt. | Earnings. | | Miles. | Div. |
|---|--------------|-----------|-------------|-------------|-----------|--------|------|
| | | | | Gross. | Net. | | |
| Union R.R. Co. | \$9,000,000 | \$314,900 | \$185,900 | \$2,112,500 | \$736,800 | 134.7 | 8% |
| Cab. Tra. Co. | 300,000 | 147,900 | ..... | †18,000 | 18,000 | 3.3 | 6% |
| Paw. St. R. Co. | 500,000 | 86,200 | 3,700 | 178,000 | 47,200 | 21.9 | 8% |
| R. I. Suburb. | 5,000,000 | ..... | 4,178,800 | 232,100 | *119,400 | 66.9 | .. |
| Totals... | \$14,800,000 | \$549,000 | \$4,368,400 | \$2,540,600 | \$682,600 | 226.8 | .. |
| *Deficit. †Rental paid by Union R. R. Co. | | | | | | | |

The United Traction Co. receives the dividends on the above stocks; viz.—\$720,000 on Union R. R. Co., \$18,000 on the Cable Co., \$40,000 on the Pawtucket Street Ry. Co. It owns \$2,975,000 4% bonds of the Union R. R. Co. and receives interest on them; viz.—\$119,000. It thus has an income of \$897,000. It now has \$8,000,000 stock and \$8,700,000 5% bonds outstanding.

The company referred to above as having been chartered for the purpose of securing control of the local street railroad, gas and electric lighting companies is The Rhode Island Co. (A. & R. Jan. Sess. 1902, 141. Passed Apr. 3.) The capital stock of this company is \$2,000,000 and has been paid in in cash at par. The amount of the capital stock may be increased from time to time. The company has thus far (Sept. 1, 1902,) secured a lease of the United Traction Co. only. The whole of the stock of the Rhode Island Co. is owned by the Rhode Island Securities Co. chartered under the laws of New Jersey. The latter company has issued \$12,000,000 of stock and will issue \$4,000,000 of 4% per cent. bonds to pay for further improvements in the road.

The stockholders in the United Traction Co. in return for leasing the company to the Rhode Island Co. received a guaranty of 5% per cent. on their United Traction stock and one share of the stock of the Rhode Island Securities Co. for every four shares of the stock of the United Traction Co. See also note 97.

(87) City Doc. No. 32, 1892. (88) C. C. R. No. 132, 1895.

(89) April 11, 1895. A. & R. Jan. Sess., 86.

but to "any other matter or matters in connection with the maintenance, operation and use of street railway lines" in the city by the companies "as should be agreed upon by the respective parties to the contracts". The companies were to pay "such sums of money as shall be mutually agreed upon by the parties to the contract in lieu and to the satisfaction of the payments provided for by the previous acts or of any other obligation or liability except for general taxes imposed upon or assumed by said company or by said act or any other statute or agreement already entered into by them". The act therefore restored to the city the rights of contract existing under the act of 1891 but annulled by the operation of the act of 1892.

The city already had authority to compel the railroad to construct and maintain cross-town lines, whenever the public convenience required them, so that the act added nothing to the existing powers in this respect.⁹⁰ Cross-town lines, however, were impracticable except at an expense for opening and widening streets so great that the city did not feel warranted in incurring it.⁹¹

Free transfers, therefore, was the most important unsatisfied desire of many who were sincere in their purpose and of many also who used the cry solely as an effective political weapon, but the act of 1895, being permissive in its provision, did not accomplish the purpose of those who had hoped to force the company to give transfers without further contracts. Subsequent to the passage of the act, mass meetings were held and were attended by a small but earnest number of opponents to the railroad company, but no more serious charge was made against it than that the individual management of the company had "showed itself very able". "There has been no lesson more plain in the last ten years", said one speaker, "than the superior business capacity of individuals over popularly elected assemblies".⁹² No action was taken under the statute for more than a month but on May 20, the common council passed a resolution by a vote of 32 to 1 insisting on transfers as a sine

(90) C. C. R. 1895, 207.

(91) City Doc. No. 26, 1895.

(92) Prov. Journal, May 20, 1895.

qua non of further contract. At the municipal election in November Mr. McGuinness, a thoroughgoing anti-railroad candidate, was elected and soon after his inauguration committees were directed "to secure legislation by amendments to the charter of the Union Railroad Company" such as would compel it to give free transfers and "to enter into no negotiations with the Union Railroad Company before the legislature and to consent to no compromise legislation". Hearings were held upon a bill framed with this end in view and the claim was made by the company that it possessed vested rights secured by contract. Its opponents claimed that the power which conferred the rights could take them away; that the agreements entered into by the city were of the nature of assent but were not common law contracts.

An act passed soon afterwards again disappointed the advocates of free compulsory transfers. It gave to the city and the company the right to arrange for a transfer system through transfer stations, the buildings and maintenance of which the company were to provide, and the locations for which the city was to furnish free of charge. The company was to be relieved for a period of five years of the charge for keeping in repair the portion of the streets between the rails and 18 inches outside.⁹³ After four months' consideration of the act the common council indefinitely postponed further consideration of a resolution authorizing the mayor to contract under it.⁹⁴

Owing to the peculiar configuration of the city, the lines of the railroad branching out like spokes of a wheel from the center of the city, the transfer station system had some obvious merits. Some of the demand for such a system, however, had already been met by the company by running over its lines cars by which passengers can be carried from one point to almost any other point of the city in approximately the same direction. At certain times of the day special cars are run from every manufacturing section in nearly every direction, some of the routes being 8 miles in length, thus affording the

(93) May 7, 1896. A. & R. Jan. Sess., cap. 373.

(94) Records of Common Council, Sept. 14, 1896.

working classes cheap transportation. Nevertheless popular agitation in favor of free ticket transfers continued and with the assent of the company a bill was passed by the general assembly providing for free transfers within the limits of any one town or city. The law went into effect in July, 1902.

The railroad company has also contracted with the city to water the streets through which its rails pass at a rate of 15 cents per mile. The company furnishes the equipment; the city supplies the water.⁹⁵ The granting of free transfers and other concessions made by the railroad company are said to be an attempt on part of some leading republican politicians, interested in the railroad, to bolster their waning influence and there is doubtless much truth in the assertion. The first of the five year period during which the company by the terms of the act of 1892 was to pay a tax of 3 per cent. on its gross earnings, expired July 1, 1897. The city and company selected their respective arbitrators to decide upon the rate of tax for the next five years, but owing to illness, the difficulty of agreeing upon a third commissioner and other delays, nothing had been done by April 22, 1898, when the company offered to pay the maximum sum of 5 per cent. on its gross earnings for five years from July 1, 1897.⁹⁶

Under existing contracts and conditions the Union Railroad Company and the Providence Cable Tramway Company have a practical monopoly of the streets of the city for the transportation of passengers and freight by electrically propelled cars. In return for this privilege they pay a franchise tax of 5 per cent. on their gross earnings amounting at present to over \$58,800 a year. They maintain a space, extending 18 inches outside of the rails, of the streets through which they operate their lines at an expense of about \$15,000 a year; they pay for a similar portion of the paving of newly paved streets and for a portion of the cost of improvements in widening or extending those through which their lines run. They pay a tax of \$21,500 on their real and personal property within the city limits valued at over \$1,850,000.⁹⁷

(95) C. C. R. 1901, 462. (96) C. C. R. 1898, 149.

(97) An act, however, was passed June 15, 1898, providing for a

Before 1889 two companies competed with each other in furnishing electric light in the city of Providence. In that year the Rhode Island Electric Light Company was merged into the Narragansett Electric Lighting Company. The Rhode Island Company had first obtained permission to put up and maintain poles and wires for conducting electric current in 1882,⁹⁸ and the Narragansett Electric Lighting Company in 1885.⁹⁹ Under the earlier ordinances the poles and wires of both companies were subject to removal by the city at any time without notice.¹⁰⁰ But in July, 1886, both companies contracted with

state tax upon street railways of 1 per cent. on their gross earnings so long as the companies shall not pay to exceed 8 per cent. dividends upon their capital stock, and when such dividends shall exceed 8 per cent. they are to pay to the state a tax equal to the excess over 8 per cent. dividends. The act provided that every street railway company accepting its provisions and making the payments therein provided should "have and enjoy during the continuance of such payments and in consideration thereof" all the rights, privileges and franchises possessed by it at the time of the passage of the act and all rights, etc., which it might acquire over the streets of the cities and towns throughout the state, subject to such changes in location as public necessity and convenience might require. It provided for a continuance of existing contracts between the street railway companies and the cities and towns and for such changes in them as might thereafter be agreed upon. (Cap. 580, May Sess., 1898.) This act has been the subject of adverse criticism and has been interpreted in various ways. One interpretation being to the effect that it gives to the existing companies practically a perpetual franchise, the other being to the effect that it does not in any way change existing relations between the companies and the localities in which they operate.

This uncertainty of meaning of the law of 1898 has been clarified somewhat by the passage of the charter of incorporation of the Rhode Island Co. (See note 86) which after three years of agitation and discussion of exclusive franchises was enacted by a legislature fully aware of existing public opinion and knowing that a reaffirmation of the terms of the act of 1898 would be equivalent to a legislative interpretation of its meaning. Under the terms of the charter of the Rhode Island Co. the latter succeeds to all of the rights and franchises of the companies which it leases or buys so long as it pays franchise taxes to the state. These taxes which are in lieu of those now paid by the United Traction Co. are at the rate of 1% until October, 1902, and increase one-fourth per cent. each year until October, 1905. Thereafter the rate is 2% on the gross earnings of railroads leased by the company. It is also to pay a tax of 1% to the state on the gross earnings of the gas and electric light companies which it may secure control of by lease or purchase.

(98) Ordinances, Ed. 1887, 630.

(99) Ibid, 623.

(100) Ibid, 499.

the city to furnish 175 electric lights¹⁰¹ for one year at 50 cents each per night, and they were given permission to maintain poles and wires during the continuance of the contract. For nearly three years previous to 1890 the question of burying the electric wires had been considered by the city council, but on January 30, 1890, a council committee also suggested that the city should own a plant for furnishing electric lights and that it should buy the plant of the Narragansett Company or deprive it of its charter. Another committee at once appointed to consider a municipal electric lighting plant, doubted the expediency of such action, in view of the great cost which would be entailed upon the city, and suggested that the city grant to the local electric light company an exclusive right to build and maintain conduits for such purposes for a period of 25 years.¹⁰² A resolution authorizing the execution of such a contract was quickly passed by both branches of the city council but was vetoed by the mayor on the ground that it discriminated against other companies and that some of its clauses were indefinite and vague,¹⁰³ but the company had already refused to accept the resolution because of charges of bribery and corruption in connection with its passage through the council. Conditions remained unchanged until 1892. At that time the city under yearly contract was paying 44 cents per arc light per night and still retained the right at the end of the contract period to build an electric light plant of its own.

Almost immediately after the passage of the exclusive franchise act of the Union Railroad Company in 1892, the general assembly, with the approval of the city council committee, passed an act of similar nature relating to the Narragansett Electric Lighting Company.¹⁰⁴ By the terms of this act the company was given an exclusive franchise in Providence for

(101) The Rhode Island Electric Light Company furnished 88, the Narragansett Company 87 for one year at 50 cents each per night. The Rhode Island Company had previously furnished the electric lights to the city beginning April 10, 1883, at prices varying from 70 cents to 33 cents per night for an all night service.

(102) City Doc. No. 20, 1890.

(103) C. C. R. 1890, 271.

(104) May 19, 1892. A. & R. Jan. Sess. 402.

a period of 20 years in consideration of the payment of a special tax of 3 per cent. on its gross earnings for the first five years and not less than 3 per cent. nor more than 5 per cent. for each succeeding period of five years, such rate to be determined by arbitration.

The law also contains some very stringent clauses relating to a city electric lighting plant—so stringent, in fact, that it would be very difficult, if not almost impossible, for the city to construct a new plant or take over a portion of the plant of the Narragansett Company.¹⁰⁵

At various times the question of municipal electric lighting has been considered but such movements have been instigated partly for political purposes and have not thus far received strong popular support. In 1898 permission was given to the electric lighting company to construct and use underground conduits in any and all of the streets and highways in which it then had permission, or might subsequently acquire permission, to maintain overhead wires. The electric lighting company agreed to reduce the price of public arc lights after the year 1900 to 32½ cents per night instead of the then existing contract price of 35 cents and on June 15, 1903, to reduce the price to 30 cents per night until June 15, 1906; and to furnish incandescent lights to the city at 50% of the current rates. Further, although by terms of the existing contract it was required to pay a tax of only 3 per cent. upon its gross earnings until 1902, it waived such rights and offered for the remaining period of four years and for the subsequent period

(105) The period was later changed to three years. C. C. R. 334 & City Doc. No. 30, 1892.

The act provided that the city should not install an electric lighting plant of its own "until a vote that it is expedient" to do so should "have passed each branch of the city council by a majority vote of all members elected thereto, received the approval of the mayor and thereafter have been ratified by a majority of the voters qualified to elect members of the city council present and voting thereon at the annual municipal election" held four months after the date of the mayor's approval, and if the city should decide in favor of municipal electric lighting plant it should buy such portion of the plant of the Narragansett Electric Lighting Company as was used "solely for the lighting of the streets" at a fair value to be fixed by arbitration.

of ten years until the expiration of its exclusive franchise in 1912 to pay the maximum franchise tax of 5 per cent. on its gross earnings.¹⁰⁶

Under existing conditions of contract the Narragansett Electric Lighting Company pays a franchise tax amounting to about \$29,100 per annum and an annual tax of \$13,500 on its general property valued at about \$835,000.

The Providence Gas Company in 1890 and 91 had been threatened with competition by the stock jobbing operators who had brought the Bay State Gas Company, of Boston, into such notoriety. The attempt of the latter to secure a Rhode Island charter, however, failed and in 1892, after one ineffectual effort, a resolution authorizing a contract with the gas company under the franchise act of 1891 was passed by the city council over the mayor's veto.¹⁰⁷ By the terms of the contract the gas company acquired exclusive right to distribute illuminating and heating gas within the city limits for a period of twenty years. It agreed to pay a franchise tax of 3 per cent. on its gross earnings and, after paying 8 per cent. on its capital stock and making a "reasonable and prudent provision for maintenance and extension of its lines", to devote the rest of its surplus earnings to the reduction of the price of gas.¹⁰⁸

The company under its contract pays a franchise tax amounting to about \$21,800 per annum and a tax of \$21,500 on its general property valued about \$1,680,000.

Permission was given to the Providence Telephone Company to install a system of wires in the streets of Providence October 1, 1881.¹⁰⁹ Its poles and wires were subject to removal by the city council at any time without notice, and its poles were to be used for other wires than its own if the city council should so direct.¹¹⁰ The apparatus of the company, however, was heavily protected by patents and the company

(106) C. C. R. 1898, 213. (107) C. C. R. No. 477, 1892.

(108) Contract of August 8, 1892.

(109) A. & R. May Sess. 1880, 28, for act of incorporation.

(110) Ordinances, Ed. 1887, 624.

was not likely to be subject to competition and has not thus far secured any exclusive franchise rights from the city.

In 1892 the telephone company obtained permission to build a system of conduits in certain streets, the conditions of such permission being that the conduits should be "so constructed as to permit of the placing therein of the fire alarm and police signal wires of the city" free of charge, that the construction of the conduits should be subject to the control of the city and that any part or parts thereof should be removed, altered or changed on ninety days' notice from the city. For this privilege the telephone company agreed to pay an annual franchise tax of $1\frac{1}{2}$ per cent. upon its gross receipts from the rental of telephone instruments located within the city. In 1898, when granting to the company the right to extend its system of conduits, the city council proposed to subject it to additional burdens. The ordinance was so worded that it would have permitted not only the telephone company but all other companies operating a system of low tension wires, including possible competitors of the existing company, to use the conduits of the latter upon payment therefor.¹¹¹ The company declined to accept the ordinance, but, after a conference with the city council, it accepted another ordinance in which it agreed that the other companies, then operating low tension wires within the city, should use its conduits subject to a reasonable compensation. It further agreed to pay a franchise tax of 3 per cent. per annum. If the city shall subsequently grant rights to other telephone companies and if it shall then be found impracticable to place the wires of such companies underground, the Providence Telephone Company will allow such wires to run through the manholes in its conduits,¹¹² and in such case it is to be relieved of its special tax of 3 per cent.¹¹³

Under these conditions of contract the franchise tax of the telephone company amounts to about \$7,900 annually. It pays a property tax on its real estate of about \$2,100; it pays a tax to the state of 1 per cent. on its gross business¹¹⁴ and this tax

(111) Ordinances, 1898, cap. 851.

(112) Such manholes are not to be used for distribution.

(113) C. C. R. 1899, 70. (114) A. & R. Jan. Sess. 1881, 119.

being in lieu of all other taxes upon its lines and personal estate, it pays no local taxes upon such property.

The franchise question in Providence has had some features worthy of note. On the one hand, within the past twenty years, there has not been any really serious public movement toward municipal management of quasi-public enterprises. On the other hand, two motives have been fundamental in the management of such enterprises in Providence. First, the securing of such a degree of permanence for them by legislative sanction as would insure a ready market for the securities representing them at the lowest possible fixed interest charges. Second, the furnishing of the most improved service to the community at such a price as to repay the shareholders who have given their time and money to the work of developing the business. Both of these aims have been attained by the corporations, and, at the same time, the services furnished by them are acknowledged to be among the best in the country.

In attempting to criticise the methods of management of such enterprises it must be remembered that the managers of any enterprise, whether industrial or political, must needs conform their methods to the character of the material with which they have to work and in the last analysis the character of the political organization in any community, at least where annual elections are the invariable rule, is as high as the public interest and the public intelligence dictate at the polls.

Two of the most important bills affecting the relative interests of the city and the quasi-public corporations,—those of 1892 and 1895,—were passed with the knowledge and consent of the city government and that of 1892 was drawn under the direction of the city authorities and passed by the general assembly upon recommendation of the mayor and with the publicly alleged approval of a special committee of the city council which had the matter in charge. No small portion of the opposition to the provisions of the various acts of the legislature relating to franchises and most of the attempts to compel the companies to perform services in excess of their contracts orig-

inated in political cliques and were spurred on by members of the committee which assented to the franchise act of 1892. From beginning to end, the franchise question has been inseparably connected with politics. If, therefore, the very valuable franchises and rights of the quasi-public corporations have been secured for too small a return to the municipalities of the state, the fault is at least partly chargeable to the lack of business ability so common in popularly elected assemblies.

Despite the seemingly inadequate return, however, which the city receives from the various corporations holding special franchises, the special franchise taxes are now an important item of its income. In 1879 the total franchise taxes were \$625. In 1901 they were \$118,300 and constituted nearly 3 per cent. of the total ordinary income.

THE LAWS OF EMINENT DOMAIN AND SPECIAL ASSESSMENTS.

The laws of eminent domain and assessments have been of especial importance in Providence only during the last thirty years.

The right of eminent domain has existed both in theory and practice from the time of the earliest settlement of the town. At no time since the beginning of the present century has it been exercised in connection with highways or sidewalks without proper legal form, but, in the details of its application to what is termed the grade of highways and the consequent determination of the level of the sidewalks, the point of unconstitutionality was very nearly reached during the period from the time of the sidewalk act of 1821 and the highway act of 1822 to the amendment of the highway act in 1859.¹¹⁵ Under the statutes of 1821, 1822 and 1843, and the ordinances based on them, the surveyors of highways or commissioners of highways were empowered "to mend, alter and regrade the streets as public convenience required" and the owners of adjoining land were not entitled to compensation or damages, provided only that the commissioners or surveyors acted with reasonable care. The court in 1852 held that "damages resulting to abutters

(115) A. & R. 1859, cap. 310.

from grades so created or changed, if done with due care and good faith, were *damnum absque injuria* and that however great the damages might be no action would lie on account of them".¹¹⁶ When the town council empowered the surveyors or commissioners of highways by ordinance to fix or change the grade of streets, it divested itself of the powers granted to it by the acts of 1821 and 1822 and vested them in the surveyors or commissioners of highways from whose acts if performed in good faith abutting owners had no redress.

The statutes of 1821 and 1822 and the practice under them were based upon the thought that the rights of the community in public property are to be governed by the same rule and law as the rights of individuals,—thus requiring actual physical and visible injury as a ground for damages. Therefore unless in grading or regrading a highway the surveyor or commissioner removed the earth from a point so near to a wall or fence as to undermine and overthrow the same, the owner of the latter had no cause of complaint. Such a statute or practice finds no support in the theory of the right of eminent domain which provides for just damages. Like the power of special assessment, its only foundation is in the sovereign power of taxation.

The act of 1859, passed as the result of complaints of abutting owners against the methods of the surveyors or commissioners of highways, remedied this defect in the law and made cities and towns liable for damages suffered by an abutting owner from change of grade,¹¹⁷ and since that time the city's expenditures for damages on this account have been of considerable importance.

The law of eminent domain has also been applied in Providence to land taken for schools, parks, railroad terminals, water works and sewers and the state house.¹¹⁸

(116) II R. I., 154.

(117) But not for making a grade, if such had not been legally established before. XII R. I., 241.

(118) By cap. 771, A. & R. Jan. Sess., 1868, the city was given authority to take not exceeding 1 acre of land for school purposes. (Town school committees had had a similar power for some years. Pub. Laws, Ed. 1857, 170.) Under this act the board of aldermen in case of disagreement as to price were to appoint three disinterested

The law of special assessment has had a varied application and, had it been efficient, it would have been the source of large revenue. The special assessment like the special tax had been levied in the eighteenth century without any question of its constitutionality or of the right to impose it. A similar notion was involved in a law of 1759 relating to the fire department.¹¹⁹ It provided that should it be necessary, in order to stop the progress of a fire, to tear down or blow up any buildings, the owners of the buildings so destroyed should be recompensed by a special assessment upon the property owners in the compact part of the town.

Another important instance of this phase of taxation appeared in a statute of 1797 relating to the health department.¹²⁰ It provided for filling up certain low lands at the expense of their owner and further, "if in the opinion of the said town council it shall be necessary to carry a ditch or drain or sink for the general accommodation of any part of the said town through any lots or land, the proprietors of such lots or lands shall pay for the expense of doing the same in proportion to the advantages they shall derive therefrom".

The town meeting and town council do not seem to have acted under either of these laws. In early years the only instance of blowing up buildings to stop the progress of fire occurred during the conflagration of 1801 and compensation to the owners of the buildings destroyed was paid from the general funds of the town. Many drains, not only before the year 1800, but for a quarter of a century afterwards, were paid for from the public treasury.¹²¹ There seem to have been a few

persons to value the land, and upon presentation of their report to the city council and notification to the owner the title of such land vested in the city forthwith. The act was amended February 14, 1873, (A. & R. Jan. Sess., cap. 308,) and the owners of the land taken were given the right of appeal from the decision of the commissioners as to the value of the land to the court and were allowed 40 days within which to take an appeal.

For park purposes the city was authorized to take land under the act of March 24, 1869. (A. & R. Jan. Sess., cap. 813.) Commissioners of appraisal were to be appointed by the court. Land taken for the state house was appraised by a special commission appointed by the supreme court.

(119) Pub. Laws, 1767, 118. (120) A. & R. May Sess., 17.

(121) Town Meeting Records, 1826, Market Square drain.

exceptions, however, but in such cases action in accordance with the terms of the law was rather voluntary than compulsory.¹²²

It has been observed that the special assessment is applied with increased frequency immediately subsequent to great calamities such as fire or flood. It is said to have been first applied in London after the great fire of 1666. After the fire in Providence in 1801, it was decided to widen and extend the streets in the southern part of the town and the town council, having made arrangements for that purpose, voted that "the advantages that such persons will reap or that may accrue to them in consequence of said street passing through their land and as widened by said committee will be an adequate compensation as adjudged by the council for any damages sustained thereby".¹²³

The recent statutes, therefore, which have related to assessments for highways and sewers are confirmations of rights of taxation which the town had always exercised. The important modern phases of the law of special assessment are the Betterment Act of 1854 relating to highways, the law of 1821 and amendments to it relating to sidewalks and the law of 1873 and amendments to it relating to sewers.

HIGHWAY ASSESSMENTS.

In most cities assessments for benefits conferred by highway improvements cover not only the cost of the land taken for highway purposes, but the cost of building the streets and, in some cases, of maintaining them. The Betterment Act of 1854, however, conferred upon the city of Providence the authority to assess upon those benefited only one-half the cost of the land taken for the improvement. The assessment for benefits and the awards for damages were made by commissioners appointed by the supreme court and their assessments and awards were subject to change through an appeal to the court. The

(122) Town Meeting Records, 1801, Angell Street drain.

(123) Town Council Records, 1801, 45, and *Ibid*, 1795, 38. An early case of an application of the law of eminent domain appears in Providence Town Papers No. 0452. In 1685 one Thomas Patey received compensation "in land" for a portion of his property which had been taken for a footway.

assessments might be laid not only upon the owners of property abutting on the street improved but upon "any person or parties * * interested in any real estate or premises * * which in the opinion of the commissioners are benefited".¹²⁴

The needs of some more liberal provisions in the statute regarding the amounts assessible resulted in an amendment to the law on March 24, 1871, by which three-fourths of the loss and damage for land taken could be assessed upon the estates of those benefited.¹²⁵ But the defect of the law lay not less in the character and amount of the assessment which could be levied upon those benefited, than in the lack of explicitness in regard to the time of the filing of the report of the commissioners, the time in which the city should vote to accept that report and the time within which appeals might be taken from the assessments or awards under it. The time within which appeals could be taken was such that in many cases they were not entered until after the city council had elected to make the improvement, and therefore must continue and complete it, and, in some cases, not until after the improvement was well under way. Suits then brought against the city, being tried before a jury, were usually decided adversely to the city's interests and imposed damages or losses upon it far in excess of the damages which had been awarded by the commissioners. By an amendment to the law passed April 26, 1872, the city council was given sixty days after the filing of the commissioner's report to elect whether such improvements should be made and aggrieved persons were granted thirty days from the time of receiving notice of the filing of the commissioners' report for appeal.¹²⁶ The defect of the law was thus cured, but the practice under it, through delay in such cases, was such that frequently decision was not reached for many months after the improvement had been completed by the city and then the damages awarded by the jury were based upon the valuation of land enhanced by such improvement rather than upon its valuation before the improvement had been decided upon. These legal delays have

(124) A. & R. Jan. Sess., 1854, 251.

(125) Ibid, Jan. Sess., 1871, cap. 921.

(126) Ibid, Jan. Sess., 1872, cap. 991.

entailed such increased damages upon the city that the report of the "Betterment Act" commissioners has furnished no criterion of the cost of proposed improvements.

The administration of the law has been changed in but one instance since its passage. During a brief period of about two years from March 28, 1873, to February 18, 1875, the board of public works was invested with the power to assess for benefits. The "commissioners of estimate and assessment" estimated only the loss and damage. Although the city officials who were members of the board of public works might be more capable of assessing for benefits than commissioners appointed by the supreme court, and although the duty of the commissioners in estimating the loss and damage was far more important than that of the board of public works in apportioning one-half or three-fourths of such loss or damage upon those benefited, it was, nevertheless, patent that such provision was contrary to the intent of the act of 1854 in that the commissioners appointed under it by the court were to be "disinterested persons". After one or two cases contested in the court,¹²⁷ in which this peculiar condition was brought out, these powers were reconferred upon the commissioners as provided in the original act.¹²⁸

The assessors of taxes at the next annual assessment of the properties benefited are required by law to add the amount of a special assessment to the general property taxes and it is collected through the usual channels.

Few streets are now laid out or improved under the provisions of the Betterment Act, but, wherever action has been taken under it, the usual custom has been to assess one-half the damage upon the owners of the adjoining estates in case the street to be improved is an important and generally used thoroughfare. Where the streets have been laid out through land but slightly built upon, the maximum amount of three-fourths of the cost of the land taken for the improvement has usually been assessed.

The difficulty of forming an estimate of the cost of an in-

(127) XI R. I., 166. (128) A. & R. 1875, cap. 431.

tended improvement under the law of 1854 led to the passage of an act in 1886 providing that, upon request of the city council, the board of aldermen might appoint three disinterested men to act as commissioners of estimate and assessment, to make surveys and conditional agreements with all owners of estates affected so far as possible and make reports to the board of aldermen. Reports thus made might be rejected, the commissioners might be reappointed for a further period or three other commissioners might be appointed to make further reports.¹²⁹ These repeated reports and temporary agreements made possible a closer estimate of the cost of any improvement and they obviated the necessity of heavy legal costs to be awarded by the court in case the city council decided not to make the improvement. From 1887 to 1900 432 streets have been laid out and improved; of them 415 have been laid out by committees appointed by the board of aldermen under the highway act of 1886, and 17 have been laid out by commissioners appointed by the supreme court.¹³⁰

During the past twenty years the heavy expenditures for highways in Providence and the absence of authority on part of the city to assess the cost of first building or paving the streets upon the owners of adjoining estates has led to attempts to secure the enactment of some laws more in conformity with the system of assessments in other states. The administration of Mayor Robbins in 1886 and 1887 was marked by frequent vetoes of resolutions to improve streets and highways in various sections of the city. He was a strenuous advocate of a change

(129) April 30, 1886, A. & R. Jan. Sess., cap 587.

(130) The power to appoint commissioners under the highway act, however, has not solved the problem fully. In the case of a recent improvement of Charles Street the commissioners' awards for damages were \$44,940.29. At the end of the fiscal year 1900 the city had already paid by compromise \$71,352.80 and unsettled cases covered about \$7,000. The following are two typical cases in regard to Canal Street which have been settled by the committee on pending suits. In one instance the award was \$9,412 and in another \$6,618. They were settled for \$15,500 and \$17,000 respectively.

The court commissioners appointed under the Betterment Act in the case of Washington Street improvements assessed \$103,287 on the abutting owners; of this amount \$24,008 was appealed and settled by the city through the committee on pending suits at an average of one-half the sum assessed.

in the law which would charge all improvements to abutting owners but his recommendations were met by something similar to a plea of vested rights toward which the laws of Rhode Island have always been extremely tender. It was claimed that the owners of property along streets which had not been extensively improved had paid in the form of general taxes for improvements made to streets in other parts of the city and, therefore, the owners of estates abutting upon extensively improved streets should help pay for such improvements as should afterwards be made upon other streets. In the five years ending 1894 over \$2,300,000 had been expended on highways, about \$1,400,000 of which had been borrowed and expended on work, most of which in other large cities would have been assessed upon the owners of real estate. An attempt was made to secure more liberal assessment legislation in 1895,¹³¹ but, while a law of this nature was pending in the general assembly and while the city was carrying a debt of over \$1,600,000 for highways, the Providence Board of Trade, in view of the need of widening many thoroughfares in order to accommodate the rapidly increasing traffic of the city and the extension of the street car system, and in consideration of the hardship of heavy assessments upon abutting owners of property who would not be benefited by such changes as much as many whose property was too distant to be included within the scope of the assessments under the Betterment Act, recommended that the main streets of the city be widened at public expense. During the past five years every mayor of the city has advocated a change in the assessment law, but a lack of unanimous public sentiment in favor of a change and at times doubt of the constitutionality of proposed amendments to the law has blocked all steps toward that end.

SIDEWALK ASSESSMENTS.

The principle of assessment as applied to sidewalks has been legally in force in Providence since 1821, when the cost of building, altering and repairing them was imposed

(131) Records of Common Council, Jan. 21, 1895.

upon the owners of adjoining land.¹³² If the owners failed to do the work or to have it done, the commissioners of sidewalks, who were appointed under the act of 1821, had authority to order the work done by the surveyor of highways "and to certify the expenses thereof to the assessors of taxes, together with ten per cent. in addition thereto, to cover the interest, cost of assessing and collection". The costs were to be collected as other taxes. As we have already noticed, it is doubtful if this act was enforced.¹³³ After various changes in the ordinances and statutes, the city council in 1880 conferred upon the board of public works the superintendence, ordering and direction of the building and altering of any sidewalk in the city.¹³⁴ The power of the board of public works to take the initiative in such matters under this law seems to have been questioned until 1895, but whenever sidewalks have been built the assessments for them and for the curbing have been made through the board.

SEWER ASSESSMENTS.

The laws relating to sewer assessments in their modern form date from 1873 and their provisions were drawn upon the lines of the statutes which had related to the assessments for common drains. The failure to distinguish between the purpose of the drains, which had been constructed previous to 1870, and the sewers, which have been constructed since, was the cause of a series of complications in regard to sewer assessments which required repeated legislative enactment and decisions of the court to unravel.¹³⁵

(132) November 3, 1821. A. & R., 478.

(133) See Page 146, and A. & R. Jan. Sess., 1821, 14. As to the constitutionality of the sidewalk law see IV R. I., 445.

(134) Ordinances, Ed. 1887, cap. IV, sec. 15. See also Chapter V, Note 43, Chapter VI, Note 61, and Page 361.

(135) The drain assessment law of 1869 (cap. 807) provided that three-quarters of the expense of the drain might be assessed by three discreet persons in varying proportions upon all who were benefited. By the law of 1871 (cap. 931) it was provided that the owners of property which had been assessed should have the right to connect such property with the sewers. Presumably under both these laws the intent was to

According to the provisions of the statute of 1873¹³⁶ assessments for sewers were laid upon all estates abutting upon that portion of the street or highway in which any sewer had been or might be constructed at the rate of 60 cents for each front foot and 1 cent for each square foot of land lying between the street and a line not exceeding 150 feet from the line of the highway. An estate situated between the two streets was subject to an area assessment for only one-half the distance between the two streets if one-half of the said distance was less than 150 feet. Corner lots were assessed once only for the area but for the whole frontage on both streets.

By the interpretation placed upon the words "abutting estates" such estates were not limited to those having an actual line of frontage on the street in which a sewer was laid, but included all estates within 150 feet of the street line, thus providing for land drainage as well as house sewerage. The area assessment was therefore levied on all such land, although it could not be connected with the sewer. In the cases of some irregularly shaped pieces of land, the combination of area and frontage assessments resulted in an assessment for two or more sewers.

There were many objections to such a system. Some objected to special assessments unless they were levied according to the valuation of property rather than according to the area and lineal frontage, and some would have estimated such valuation upon the land alone, while others would have estimated it upon both land and improvements. Some objected to any form of special assessments and claimed that sewers should be paid for by a general tax, a reasonable amount being assessed for such purpose each year, and some favored payment by means of long term bonds. Petitions for changes of all kinds in the laws were sent to the city council, but the burden of complaint rested upon the theory that the system of assessment did not

assess the property both according to its value and according to such other considerations as would make the assessment conform to the benefit conferred.

(136) A. & R. Jan. Sess., cap. 313.

correspond to the actual benefits conferred. Most of such objections were met by the amendment to the law in 1876 which provided that no estate should be assessed for a sewer unless it actually abutted and bounded on the street in which the sewer was laid.¹³⁷ Subsequently the board of public works which, under the law, calculated the assessments was given power to make reasonable deductions for irregularly shaped lots, and all assessments made according to previous laws, in so far as they conflicted with these provisions, were voided.¹³⁸ Assessments were also made payable in three annual installments with interest.

An older assessment law of 1869 relating to drains¹³⁹ allowed sufficient latitude in its application to result in a close approximation to equity according to benefits conferred, but the very latitude which was allowed under it would have rendered its enforcement almost impossible. The newer law applying to sewer assessments was easy to enforce because it determined the amount of benefit conferred by a fixed measurement of lineal frontage and area.

The latter law was also an attempt to apportion the cost of sewer construction between the community as a whole which would be indirectly benefited, and the owners of abutting property who would be directly benefited, 40 per cent. to be paid from the general tax and 60 per cent. by a special assessment. An exact apportionment of the benefits conferred, both between the community and individuals and between individuals themselves, was only roughly approximated by the hard and fast system adopted, and many contended that it violated the constitutional provision that the public burdens ought to be equitably distributed among all citizens. The supreme court, to which a case touching these questions was carried, agreed that such a system might be inequitable as between the owners of farming land and city property, but as between individuals owning prop-

(137) A. & R. Jan. Sess., 1876, cap. 549.

(138) A. & R. May Sess., 1877, cap. 635.

(139) See Note 135.

erty within a reasonably compact city or town it was not inequitable; nevertheless, the judges incorporated into their decision the statement that the law assessing fixed sums according to lineal frontage and area was not necessarily an assessment according to benefits conferred, but was an assessment strictly according to a geometrical figure. It was therefore clear that such a law was not an application of the law of eminent domain,¹⁴⁰ but rather another phase of the supreme power of taxation.¹⁴¹ In support of this view it is to be noted that the law makes no specific provision for appeals from sewer assessments.

Religious and cemetery corporations were exempted from sewer assessments in 1881.¹⁴²

Educational and charitable institutions were not exempted from assessments for streets under the Betterment Act of 1854, nor from assessments for sewers under the board of public works act of 1873.¹⁴³ But under the ruling of the supreme court, while it was acknowledged that such institutions were legally subject to assessment, it was stated that the commissioners in making the assessments should bear in mind the character of such institutions and assess them at merely a nominal sum. This obiter dictum of the court has been followed in practice by the city authorities.

Pending the result of petitions to the city council for a change in the sewer assessment laws in 1874 and 1875 and also pending the settlement of the constitutional validity of the law, many refused to pay the assessments. The total amount assessed to September 30, 1880, was \$542,683.67 and of this sum about \$130,000 assessed upon individuals was uncollected at that time. Most of it, however, was subsequently paid. The total amount collected from assessments for sewers to September 30, 1900, was \$1,995,503.94, the refunds amounted to \$7,152.24, leaving a net from assessments of \$1,988,351.70. The total construction cost was \$7,033,-

(140) The law of eminent domain provides for an equitable return for property taken, such equitable return being guaranteed by due process of law.

(141) XIII R. I., 51. (142) A. & R. May Sess., 181, cap. 899.

(143) VI R. I., 235; VIII R. I., 474, & XI R. I., 472.

350.56. The percentage of receipts from assessments to cost of construction was 28.27. To this extent only in practice has the intention to assess 60 per cent. of the construction of sewers upon the owners of abutting estates been realized. The calculations of the cost of construction of the sewerage system as planned in 1871, however, did not include the so-called improved sewerage system in connection with which a precipitation plant for disposing of the sewage and main trunk sewers leading to it have been constructed. The cost of the latter system was \$3,412,146.94, leaving for the cost of the original system, upon which the rate of assessment was based, the sum of \$3,621,203.62. The ratio of income from assessments to this latter cost of construction was a little less than 54.91. Henceforth, however, extensions of the system will be largely confined to small lateral sewers and the percentage of income from assessments to total cost of construction should increase.

The inadequacy of the assessment laws as applied to highways has rendered the income from that source of comparatively little account, except in a few years, such as 1887, 1892, 1893, 1896 and 1899, when improvements were made in some of the most important thoroughfares.¹⁴⁴ The income from sewer assessment on the other hand has reached very large figures, in some recent years having amounted to \$250,000 and now averaging about \$80,000 a year.

Another important item of taxation is the liquor license which will be discussed in the next chapter.

Other sorts of income except that from the sale of water have undergone no marked changes. The income from water rents will be discussed in connection with the expenditures for water works in the next chapter.

On the whole the relative importance of the total income from taxation has changed but slightly during the past twenty years. Such changes as have occurred, however, have increased rather than diminished its importance when compared with the total ordinary income. From 1881 to 1892 taxation was about 77 per cent., while from 1893 to 1901 it was about 80 per cent. of the total ordinary income.

(144) See Note 130.

CHAPTER VIII.

RECENT ADMINISTRATIVE CHANGES AND THE GROWTH OF THE DEBT.

1880-1900.

SYNOPSIS. Short term of office of mayors prevents the rise of so influential an executive as Mayor Doyle.—Executive department becomes largely subordinate to the legislative department.—More liberal franchise, secret ballot and plurality election laws result in the election of eight democratic mayors since 1890.—Public franchise question involved the scope of local government.—The railroad terminal.—Should it be under public or private control?

Minor departments of administration.—Mayor's power very limited.—Liberal powers of park commissioners.—Cost of the park system \$1,600,000.—Maintenance charges about \$6,000 annually.—Public lighting.—Health department.—The department of public buildings.

Administrative departments subject to state interference and to control by boards and commissions.—The board of canvassers and elections.—Fire department managed by city council committee.—Council refuses to acquiesce in state law providing for control by administrative board 1892-1895.—Fire commissioners elected 1895.—The liquor licenses.—Prohibitory amendment in force 1886-1889.—License and local option law of 1889.—License commissioners appointed by mayor 1889-1893; by city council 1893-1901.—License matters then placed under control of police commission.—Police department controlled by board of aldermen.—Efforts toward an administrative board of control began 1895.—Politics and home rule involved.—Police commission appointed by governor of state in 1901.—School department expenses greatly increased 1880-1900.—Large debt incurred for school buildings.—Contrast between statutory powers of school committee of other towns in Rhode Island and the ordinance powers of the school committee of Providence.—Aim of the school committee of Providence to acquire statutory powers independent of control by city council.—Contest between the school committee and council results in law of 1896 giving school committee independent statutory powers over all school matters except construction and repairs of buildings.—The board of public works elected by city council to have charge of highways, sewers and water works 1880.—It proved inefficient because of politics, the lack of unity among its members and the conflicting statutory powers possessed by it and by the city engineer, also elected by city council.—Large powers of board of aldermen over highway expenditures.—Conflict between it and common council, followed by first issue of a loan for highways.—A commissioner succeeded board of public works in 1888, but conflicting opinions and statutory powers possessed by him and city engineer continued to block progress until, in 1890, power to appoint city engineer was taken from council and by statute vested in commissioner of public works.—Extraordinary case of state interference partly justified.—The water works system.—The sewerage system.—Management of sidewalks.

Growth of debt.—Debt 1880, \$8,843,500; 1900, \$14,158,900.—Debt for

water works, and for sewers.—Misuse of income from sewer assessments increased sewer debt \$731,000.—Bonded debt of \$2,000,000 for highways largely caused by inefficient assessment laws and politics.—Bonded debt for schools of \$1,483,000 partly unwarranted and the proceeds of the bond issues unwisely spent.—All of the present debt partly due to the seemingly very strong financial condition of the city in 1890, net debt, exclusive of water debt, being but \$2,390,300.—Loose fiscal methods and misuse of large receipts from sale of cove lands, of money in hands of committee of city debt and of sewer assessments has unnecessarily increased city debt over \$4,000,000.

| | 1880 | 1900 |
|--|-----------|-----------|
| Area, sq. miles | 15.9 | 18.29 |
| Population*..... | 104.8 | 175.6 |
| Revenue, except debt operations | \$2,031.5 | \$4,038.7 |
| Expenditures, maintenance..... | 1,613.7 | 3,494.7 |
| Expenditures, except debt operations | 1,703.4 | 4,002.7 |
| Debt, net | 8,843.5 | 14,158.9 |
| Maintenance cost of | 1880 | 1900 |
| Fire dep't. | \$113.8 | \$363.9 |
| Police dep't. | 188.8 | 361.1 |
| Poor dep't. | 42.6 | 74.0 |
| Pub. light dep't. | 104.6 | 299.2 |
| School dep't. | | \$221.6 |
| Sewer dep't. | | 14.2 |
| Street dep't. | | 108.2 |
| Water dep't. | | 70.6 |

* Subsequent tabulated figures are based on \$1000 as a unit, 00.00 being omitted.

The history of the twenty years 1880-1900 presents no central and commanding personality such as Thomas A. Doyle. Except for the brief time at the close of which he died in office,¹ there has been a succession of mayors who have been as a rule able and successful executives, but a system of rotation in office has left them little opportunity to develop a unique fitness for the office such as Mayor Doyle displayed. In the forty-eight years of city government previous to 1881 seven officials occupied the mayor's chair and of that time Bridgham, Burgess and Doyle served for thirty-six years. In the twenty years beginning 1881 there have been eight mayors, no one of them serving more than a three years' term. Before 1880 therefore both the conditions of the time and the character of the men favored a large degree of assumption of extra legal power and a corresponding degree of responsibility by the mayor, the consequence of which was a noticeable predominance of the executive branch over the legislative branch of local government; since 1880 the reverse has been true and the local legislature has attained to a preeminent importance which has overshadowed the executive,—a condition, indeed, much more in keeping with the decentralized form of government normal to Providence and for which the city charter and its amendments had provided, but which had not prevailed except on rare occasions.

(1) January, 1884,—June, 1886.

At the same time the increasing functions of local government have so added to the administrative duties of the legislative branch of government that the misgovernment, which naturally arises from an association of the legislative and administrative departments, has been to some extent fostered while the responsibility for it has been correspondingly difficult to locate. These faults of the form of local government have been noticed, and from time to time efforts have been directed toward changes in the charter so as to increase the powers and responsibility of the executive and provide for a unicameral legislature, but such efforts have received thus far only perfunctory notice by the city council.²

Party lines in all branches of the city government continued to be closely drawn during nearly the whole of this period. It could be said with much truth during the early eighties, anent the election of a member of the board of aldermen as tax assessor, that "to be a candidate for an important office in the gift of the city council it has become desirable, if not absolutely indispensable, to be a member of that honorable body".³ "If in addition the candidate can have the support of the street railroad influence success is assured." And some "political pull" is still necessary to success in obtaining a public office subject to election by the city council. But even before the national civil service law of 1883 a large degree of civil service had begun to prevail in the subordinate offices, and it was further developed by a succession of chief executives who have been as a general thing successful men in business life before their election as mayor. Coincident with this development of municipal life occurred an event of most marked local importance; the defection of the Providence Journal from the national republican party, and its advocacy of independence rather

(2) Inaugural of Charles Sidney Smith, 1891, and report of commission on revised city charter, 1898.

(3) Prov. Journal, June 5, 1883. Alderman George P. Tew did not resign his office as alderman until after his practical nomination on the eleventh informal ballot. Practically the same course of action was pursued by two of the members of the common council who were elected members of the board of public works.

than party lines on all local issues.⁴ But the independent movement to which its action gave impetus could make little headway against the uninterrupted series of republican victories since the civil war until after the adoption of the Bourne amendment to the state constitution in 1888, by which the franchise for members of the city council was extended to naturalized citizens possessing personal property worth \$134⁵ and the right to vote for all general officers was granted to all registry voters. The secret ballot law of 1890 and the plurality election amendment of 1893 further simplified the system of popular elections. The admission of an element of foreign population, not fully acquainted with local institutions, combined with the independent vote to elect a democratic mayor of Providence in November of 1891 for the first time in thirty years.⁶ For eight of the last eleven years the mayor's chair has been occupied by a democrat. Meanwhile, however, entrenched behind the conservatism of a property qualification for the franchise, the common council and the board of aldermen have been uniformly republican. Closely associated with the political changes there has developed also a more general interest in matters of public concern. Within these years there has been a new industrial prosperity in which Providence has had more than its relative share. The increase in the city's area,⁷ population and wealth brought to the front new

(4) The full significance of its action can only be understood by a native of Rhode Island. The Journal at least since the days of the Dorr war had been the only newspaper that was read by a constituency covering the whole state. It had earned and maintained the title of the "Rhode Island Bible".

(5) The possession of real estate valued at \$134, or having an annual rental value of \$7, had been a requirement of all naturalized voters before.

(6) The total vote cast for the two leading candidates for mayor before and after the Bourne Amendment will partly show its effect upon the numerical strength of the two parties. In 1888 before the amendment the republican candidate received about 5,700 votes; the democratic candidate about 2,900 votes. In 1889 the first year after the amendment the republican candidate received 7,600 and the democratic candidate 6,600.

(7) Parts of Cranston were added to the Park system in 1887 and 1892, about 1 square mile. A. & R. cap. 653, of 1887; cap. 1018 of

problems of local government, and among them emphasized especially the relation of the local to the state government. Inseparably connected with the development of electricity as a source of light and motive power was the question of the public franchise which involved anew the discussion of the whole function and scope of local government.

THE TERMINAL QUESTION.

We have already discussed some early phases of the franchise question as it related to street railways. Other phases of the question were involved in the character, location and ownership of a new terminal railroad station.

Six railroads entered Providence in 1880 and four of them were using a terminal station which had been changed but little since the time of its building in 1848. Three of the railroads were owned by powerful and wealthy corporations, three were of financial ability varying from bankruptcy to a condition near it, while rights in the new terminal station were sought by numerous other railroad companies which had no existence outside the pages of a prospectus. Some of the corporations could easily bear their proportionate share of the cost of a new station, while others would have been unable to float securities issued for such a purpose without the guarantee of the city. The municipal government, fresh from its successful contest with the Union Railroad Company, assumed full authority to direct the location, method of construction and use of the terminal building, but an important difference of opinion soon developed as to the part which the city should take in the matter. Some favored entire municipal ownership of the terminal, some favored partial ownership, or such a degree of ownership as would insure the use of it to all competing railroads, others believed any such ownership to be "foreign to the purpose for which municipal corporations" were created and all thought that the expense attendant upon such ownership

1891, and cap. 1140 of 1892. About 1-2/5 square miles of Johnston was added. A. & R. 1898, cap. 562.

would be greater than the city could afford. The railroad corporations which were able to finance an undertaking involving probably \$4,000,000 did not move rapidly in the matter, and showed no eagerness to incur obligations for the purpose of providing accommodations for existing, but financially weak or insolvent, corporations or for the benefit of other prospective railroads which might become their competitors. The real question at issue therefore was between municipal ownership of a free terminal or a monopoly of the terminal by a few financially strong railroad corporations. The powers of the city to compel the railroad companies to take action in the matter were limited. Acting under its right of eminent domain for street purposes, it might compel them to vacate the locations then occupied by them, but they had vested property rights which the courts would respect, and, should they be forced to abandon their tracks and terminals, they could not be compelled to locate anywhere else. Moreover the removal of the railroad station or its extensive enlargement at its then site involved the question of filling up the cove and thus destroying, for the benefit of private corporations, a portion of the then existing park system.

These were the essential facts upon which turned a discussion lasting five years and attended by a bitterness of feeling rarely equalled. At nearly every election some phase of the terminal question was an issue and on one occasion the so-called "public park" association elected the whole city delegation to the general assembly and, later in the year, a large portion of the members of the city council (1884). The solution of the problem was facilitated by the combination of some of the railroads, but it illustrates the noticeably superior ability of the management of private corporations when contrasted with the management of popularly elected municipal officials. Not a claim of the city as to location, control or ownership of the terminal was observed. It was planned by the railroads, the plans of the city and the city's experts being disregarded. It is wholly owned and controlled by the corporations using it and no amount of pressure that the city could bring to bear hastened the building of the station or its approaches. The plans were approved in

1889. The station was first used in 1898. The need of new terminals was first officially recognized in 1871, twenty-seven years before it was completed.⁸

For a century previous to 1880 Providence had been practically free from state interference. In all of the twenty-four amendments to the revised charter of 1866, excepting in that relating to the board of public works, the principles of home rule had been observed and not only had no law affecting the city's interests been passed by the general assembly without the assent of the city officials, but such laws, being permissive rather than mandatory, had left to the discretion of the city government the determination of the scope of the departments created by them and the fixing of the method of election, the term of office, the duties and the compensation of such new officers as were prescribed in the law. Within the last twelve years, however, there has been a noticeable violation of the principle of local autonomy. But, as in the earliest years of the town's history, we have seen that good government was attained by a disregard of the spirit of full local self-government, so, as we consider the history of the last few years more in detail, it will be seen that the interference of the state legislature seemed at times warranted.

Side by side with this development of interference by the state legislature with local government, there has developed on part of the city legislature also a disposition to assume final responsibility for many matters which, before 1880, would have been referred to the voters. Illustrations of this fact were the submission to popular vote of the question of introducing a public school system in 1800, of building a high school in 1838, of guaranteeing the bonds of the New York and New England

(8) Other railroads may acquire rights to use it on terms to be settled between them and the present owners, and in case of failure to agree upon terms, the supreme court may fix them.

The settlement reached, however, was equitable to the interests of all parties concerned. The city bought the land occupied by the railroads at \$4.00 a foot, filled the cove and sold to them portions of it and other land necessary for the terminal at 75 cents a foot. The cost of filling the cove, including interest, will be \$668,755.11; the cost of land \$426,560; the amount received for land sold will be \$1,381,670.

Railroad company in 1851, of introducing a water supply in 1853 and of sanctioning the construction of street car lines in 1863 and 1864 and of extensions of the lines at various times subsequently. But since 1880, though such vital questions as the granting of public franchises have been at issue, there has been no submission of them to the people for approval or disapproval. The referendum, which was a law until 1864, and was frequently observed voluntarily by both the state and city legislatures during the whole period of town and city government from 1636 to 1880, has been entirely abandoned within the last twenty years.

Coincident with this assumption of power by the general assembly and the city council also, there has occurred a marked differentiation of the powers of the city council within the narrower field of local government itself. As the functions of municipal government increased there has been a necessary transfer of the administration of the city's affairs from the direct control of the joint standing committees of the city council to departmental officials who have been given more or less latitude in the administration of the details of departmental work and who have thus acquired some degree of responsibility, but such responsibility has been clearly defined in almost no case, except where the powers, duties and responsibilities of local officials have been fixed by state statutes. During the past few years, when the construction of large public works has called for the most efficient technical and administrative ability and for the concentration of responsibility in the heads of departments having such matters in charge, the city council has clung to its traditional prerogative of the control of departmental detail. Nevertheless, much progress has been made in administrative matters.

As the various departments of administration are discussed, the course of development of state interference with local autonomy and the growth of administrative boards or commissions will be clearly seen. The most notable instances of both of these features have occurred in connection with the board of canvassers and elections, the departments of liquor licenses, fire, police, schools and public works. For convenience of discussion

these departments are grouped together under the heading of departments controlled by boards or commissions with statutory powers. Before discussing them, however, some minor departments of administration will be described.

MINOR DEPARTMENTS OF ADMINISTRATION.

THE MAYOR.

The executive duties of the mayor are narrowly limited, having had almost no development since the first city charter.⁹ His legislative power of approval or veto of all concurrent legislation is not infrequently nullified by the three-fifths vote of the council, especially if the latter is of predominantly different political faith from himself, and his power of appointment is limited to the assistants in his office.

THE PARK DEPARTMENT.

The park system of Providence originally consisted of the lands adjoining the so-called cove. Part of this land was devoted to railroad terminals in 1848, and a large portion of the rest of it has been devoted to the same purpose during the last decade. The modern park system may be said to date from the gift of land by Betsy Williams in 1877. In 1878 the city was vested with statutory authority to elect park commissioners, and to fix their number, salaries, and powers,¹⁰ but no action was taken under the law until 1891. Meanwhile, as had been the case before 1878, the joint standing committee on city property continued to manage the public

(9) The mayor appoints a commissioner of public works, but the appointment is subject to the approval of the board of aldermen. He has the right of approval of assistants appointed by the auditor, recorder of deeds, clerk of municipal court and city clerk. The deputy city treasurer is appointed by the treasurer subject to city council approval, while other assistants in the treasurer's office are approved by the committee on finance. The assistants of the commissioner of public works are appointed by him subject to the approval of the board of aldermen. The assistants in the other offices are selected by the heads of the departments.

(10) A. & R. May 30, 1878, cap. 700.

grounds.¹¹ In 1891, however, the city council, intending to borrow \$500,000 for the improvement and extension of the public parks,¹² elected three park commissioners with a three years' term of office, to act without salary, and conferred upon them practically unlimited powers of expenditure of the appropriations made for park purposes, and powers of appointment of the necessary officers for superintendence.¹³ Before the park commissioners' act the council committee on parks had been the only committee authorized to expend more than \$500 on new work without the special sanction of the city council, and, although all committees are required to secure bids for new work under contract, the park commissioners have been given power to expend hundreds of thousands of dollars on new work to be done "by contract or otherwise, with or without advertising for proposals". Since the beginning of the modern park system the capital outlay on parks has been over \$1,600,000, of which \$1,100,000 has been expended on Roger Williams Park. The maintenance cost has been about \$500,000, while the total income has been about \$100,000. Since 1890 \$1,309,000 has been borrowed for park expenses, of which \$560,000 is represented by bonds issued for 30 years and \$674,000 by bonds issued for 50 years. The annual maintenance expenditure is about \$50,000; the annual interest charge on the funded park debt is \$48,390, and the park income exclusive of the casino rental, which should be charged to the casino account, is about \$6,000 annually.

THE DEPARTMENT OF PUBLIC LIGHTS.

The department of public lights was under the charge of the joint standing committee on lamps which had power to execute contracts for lighting until 1888. By ordinance of April 16, of that year, such contracts were made subject to the approval of the mayor. Subject to the committee was a superintendent of lamps whose duties have decreased as

(11) Ordinances, Ed. 1875, cap. X.

(12) A. & R. caps. 943 & 993 of 1891.

(13) Ordinances, cap. 294, 1891, & cap. 721, 1896.

electricity, all of its equipment being owned by the company furnishing it, has displaced gas, the equipment for which for public lighting was owned by the city.

On April 25, 1900,¹⁴ the office of superintendent of lights was abolished and the care of the department of lamps was imposed on the commissioner of public works. In 1882 the city had in use 2,721 gas lamps of about 20 candle power and 1,659 fluid lamps; at present it has 1,900 arc lights, 1,850 incandescent and 675 gas lamps.

The cost of lighting in 1880 was \$104,000. This was a little more than 6 per cent. of the total expenditures exclusive of debt operations. The per capita cost was \$1.00. The corresponding figures for 1901 were \$290,100, 7.3 per cent. and \$1.58.

THE POOR DEPARTMENT.

There have been no changes in the administration of the poor department in recent years. More extensive quarters for the city lodging house and wood yard were equipped in 1897-98-99 at a cost of about \$45,000.

THE HEALTH DEPARTMENT.

The board of aldermen, as the successor of the duties of the town council, assumed charge of the health department of the city and, acting as ex-officio board of health, had at times appointed a health officer mainly for quarantine purposes. In 1855 a superintendent of health was elected. In 1853 and 1854 an attempt had been made to remove the garbage of the city by contract,¹⁵ but it failed, and although desultory efforts were directed toward this end, no system in such matters was adopted until 1873.¹⁶ By the revised city charter of 1866 a superintendent of health was to be elected by popular vote, but under a law passed in 1885¹⁷

(14) Ordinances, cap. 70, 1900.

(15) City auditor's report, 1854, 15.

(16) See schedules of expenditures. The board of aldermen exercised this right and the right to compel the removal of night soil before such powers were conferred upon it by statute. Act March 30, 1877, A. & R. cap. 616, and act of April 2, 1892, A. & R. cap. 1054, and C. C. R. 1892, 58 & 216. (17) A. & R. Jan. Sess. 1885, 157, cap. 495.

a superintendent of health was elected annually by the city council until 1890, when his term of office was extended to three years,¹⁸ the board of aldermen retaining merely supervisory powers. In connection with the introduction of a sewerage system, powers to compel connection with the sewers were vested in the board of aldermen in 1889.¹⁹ In the same year the method of removal of garbage by annual contract for a fixed sum was changed to a contract for five years at a rate of 15½ cents per capita, the estimate of the population to be made by the city registrar annually.²⁰

THE DEPARTMENT OF PUBLIC BUILDINGS.

It is a generally accepted principle in Providence municipal administration that new work of all kinds shall come before the city council for approval and an appropriation. The control of the council over the police, fire, school and other municipal buildings is exercised through the joint standing committee on city property.²¹ Subject to this committee the superintendent of public buildings supervises the construction and the maintenance of all public buildings. Such an officer seems to have been first elected in 1868 and annually since that time, although the statute conferring that power upon the city was not enacted until 1871.²² He at first had charge of all public grounds as well as buildings, but, as has been seen, the control of the park system was vested in the park commissioners in 1891, and in 1899 public comfort stations were placed in charge of the superintendent

(18) A. & R. Jan. Sess., 1889, cap. 780; C. C. R., 1889, 137, and 1890, 5.

(19) Passed April 25, 1889. A. & R. Jan. Sess., cap. 777.

(20) C. C. R. 1889, 179. This contract was renewed in 1894 and since that time has been continued from year to year.

(21) The following is the method of procedure:—when any department, as for example the police department, needs an additional police station, the committee on police indicate to the committee on city property the general character of the building required; the committee on city property then has plans drawn which are submitted to the city council for approval. The city council, having approved, the superintendent of public buildings, subject to the direction of the joint standing committee on city property, superintends the construction of the building. (22) A. & R., cap. 942, Jan. Sess., 1871.

of health.²³ The department of public buildings has not been managed in recent years with a degree of efficiency commensurate with its importance. The present expenditures for the maintenance alone of public buildings are about \$80,000 per annum. Although all work, the cost of which exceeds \$500, must be done under the contract system,²⁴ there have been numerous complaints of looseness in awarding contracts and of prices charged for small jobs, and investigations of the department have been made at various times. In April of 1901 it appeared that the department had been very negligent.²⁵ Such investigations and some friction between the department of public buildings and other departments led to attempts to rearrange and consolidate the work in connection with city property but the only result was the election of another superintendent of public buildings in 1902. Mayor Olney in 1894 made the excellent suggestion that plans and specifications of all public buildings and superintendence of their construction should be placed in the city engineer's department, and in 1897 a resolution consolidating the departments of the inspection of buildings, inspector of plumbing and superintendence of public buildings was presented in the city council but was indefinitely postponed because of the desire of each department to maintain itself separately and because of the political influence of some of the officials interested.

DEPARTMENTS SUBJECTED TO STATE INTERFERENCE AND DIRECTED BY ADMINISTRATIVE BOARDS OR COMMISSIONS.

ELECTIONS, CANVASSING AND RETURNING BOARDS.

In 1832 the mayor and aldermen were elected annually on a general ticket, and, except in 1854, when incident to the polit-

(23) Ordinances, 1899, cap. 883.

(24) Except when otherwise ordered by the city council.

(25) No estimate has been made of the sum of money lost through such negligence, but it was shown that bills had been approved by the department in which charges for work were from three to five times as great as they should have been. Prov. Journal, *passim*.

ical activities of the times the aldermen were elected by wards, the same method was continued until the revision of the city charter in 1866, when the ward system was definitely adopted. Both mayor and aldermen were elected for a two years' term in 1866, but a change to the original system of annual elections was made in 1867 and that system has prevailed since. By the charter of 1832 all city officers, except the mayor, aldermen and common councilmen were elected by the city council. From 1858 to 1866, however, a city clerk, city treasurer, auditor, the tax assessors and nearly every other city officer was elected by popular vote. Under the provisions of the revised charter of 1866 a city treasurer, a city solicitor, a collector of taxes, a harbor master, an overseer of the poor and a health officer were elected by popular vote. In 1868 the city treasurer became collector of taxes; in 1874 a more complete law department was created, its chief officer, the city solicitor, being elected by the city council, its subordinate officers being appointed by the city solicitor with the approval of the city council. In 1855 the election of a superintendent of health was vested in the city council. Thus at present the mayor, aldermen, common councilmen, treasurer, harbor master, overseer of the poor and members of the school committee are elected by the people.

From the date of the earliest city charter until 1895 the members of the board of aldermen with the assistance of the city clerk and ward officers were a board of canvassers; the board of aldermen acted as a returning board. On petition of the city council in 1895, authority was granted by the general assembly to elect a board of canvassers, and in 1896 the duties of a returning board were imposed upon it.²⁶ The former of these laws was mandatory in all its provisions, except the salary clause, and a draft of it received the assent of the city council before it was passed by the legislature. A democratic mayor assumed office in January, 1896, but a majority of the board of canvassers and registration were republicans. As is usually the case some political feeling existed between the mayor and

(26) A. & R., cap. 1405, Jan. Sess., 1895, and cap. 363, Jan. Sess., 1896.

the board and a resolution for the pay of extra clerical assistance hired by the board was vetoed by the mayor. Within a few weeks the statute relating to the board was amended by the republican general assembly in spite of protests by the city council. The new mandatory provisions of the law fixed the salary of the members of the board at \$2,500 and authorized the employment of clerical assistance by the board to cost not over \$3,000 in any one year.²⁷

THE FIRE DEPARTMENT.

When the permanent paid fire department was organized in 1854 the administration and control of it was placed in the hands of a board of engineers consisting of a chief and five assistants, elected annually by the city council. To the chief engineer, under the direction of the board of engineers, was given the power of appointment of all subordinate firemen. The city council retained control over the expenses of the fire department by directing that all matters connected with the purchase or exchange of engines or the purchase of land for engine houses should be submitted to it.²⁸ As the number of permanently employed men increased the large authority of the first administrative organization was gradually curtailed and many of its rules and regulations required the approval of the council committee on fire department before becoming valid.²⁹ An unusually disastrous fire in 1882 led to an investigation of existing conditions, but no important changes in the method of administration were made at that time.³⁰ In 1885 the department was reorganized. The four principal officers were required to devote their whole time to their official duties, and the chief, deputy chief and assistant engineers were still annually elected by the city council. To the chief was given the power to appoint all of the other members of the department, to fix

(27) C. C. R. *passim*, 1895 & 1896.

(28) Ordinances, Ed. 1854, 163.

(29) In 1880 the force consisted of 53 permanent men and 129 call men.

(30) Ordinances, cap. 210, March 10, 1883.

their salaries, and to make rules and regulations governing them, but in the exercise of all these powers he was subject to the joint standing committee on fire department. The board of engineers was abolished and the centralized administrative authority previously exercised by it was transferred ostensibly to the chief engineer but in fact to the council committee on fire department. Even the right of sale of all unserviceable property, which had before been vested in the board of engineers, could by the new ordinance be made only with the consent of that committee.³¹ Beginning in 1890 the chief of the fire department was elected for a three years' term of office.

The distribution of responsibility between the chief engineer and the council committee on the fire department soon led to results which might have been anticipated, and the evils of thus associating the administration of the department with the legislative branch of the city government and subjecting it to political influences produced a general sentiment in favor of an administrative commission. The city petitioned the general assembly for a law to enable the mayor to appoint, subject to confirmation by the board of aldermen, three commissioners to control and manage the fire department with authority for the city council to fix the term of office, compensation and duties of the commissioners and power to appoint and discharge all officers and members of the department.³² The general assembly passed a statute creating a board of three fire commissioners, but provided for the election of its members and the determination of their salaries, duties and term of office by the city council. This law was mandatory in its provisions and in the commission was vested the control and management of the fire department, including therefore the power to appoint and discharge all of its officers and other members.³³ A committee was appointed to draft an ordinance in accordance with the statute, but it subsequently requested the legislature to pass a law conforming to the city's original

(31) Ordinances, cap. 287, March 12, 1885.

(32) C. C. R. No. 135, March 25, 1892.

(33) A. & R., cap. 1100, May 21, 1892.

desire, and, on the failure of the general assembly to comply with the last request, matters reached a deadlock. The city council in its desire to retain control over the department refused to act under the statute, although the ordinances under which the department was carried on had been rendered "nugatory and of no force". The management of the department was exercised only by common consent. "In the absence of the appointment of the commission required by law there was no lawful control over it of any kind, or any power in any person or persons whatsoever, to enforce discipline or give any lawful orders or directions" or to make any removals or suspensions or appointments from or to the force. This anomalous condition had been pointed out by the city solicitor³⁴ and the council had been requested by different mayors to take action in the matter. It, however, persisted in its attitude of virtual defiance for nearly three years, and in 1894³⁵ again requested the repeal of the law. The expenditures for the maintenance of the department increased during the nine years, 1885-1894, from \$150,000 to \$304,000,³⁶ and within six years the number of the permanent members had been doubled. Early in 1895 an ordinance defining the duties of the commissioners in accordance with the statute was passed³⁷ and they were elected on February 26.

In the commission was vested power to appoint and discharge firemen and officers, to purchase new apparatus, to sell the unserviceable apparatus of the department and to fix the salaries of the firemen and officers, subject to the approval of the city council. It had practically all the authority previously exercised by the joint standing committee on fire department. The ordinance had scarcely been passed when an attempt was made to amend it in the

(34) C. C. R. No. 740, December 11, 1893.

(35) Ibid No. 252, May 5.

(36) See schedule of expenditures for 1885 and 1894. In 1889 the permanent members numbered 106; on January 1st, 1895, they numbered 212.

(37) Ordinances, cap. 625, February 5, 1895.

common council by striking out the salary clause. The salary of \$800 was so tempting to some members of the lower branch of the city legislature that they introduced the amendment with the intention of securing their own election as members of the board of fire commissioners and making an appropriation for the salaries at the end of the year when their term of office as members of the common council should have expired.³⁸ The proposed amendment was defeated only by a vote of 19 to 16.

The fire commissioners have won the commendation of all parties. The principles of civil service were at once applied to the department.³⁹ In 1896 and 1897, at the recommendation of the commissioners, a high pressure service for fire protection was added to the water works system in the center of the city at a cost of about \$145,000.⁴⁰ The maintenance cost of the fire department has increased greatly during the past decade; viz., from \$196,600 to \$364,000. But some portion of the expenditure listed under the maintenance account is chargeable to new and improved apparatus. About \$30,000 is annually charged to the same account for water.

LICENSES.

The license commissioners elected by the board of aldermen subsequent to 1875⁴¹ continued to issue liquor licenses under

(38) By the terms of the city charter no member of the city council can serve in an official salaried position.

(39) November 13, 1895, they issued an order forbidding any special political activities of the firemen and, while the right to petition the city council or themselves for preferment or changes in salaries was fully recognized, it was clearly stated that such petitions must not be attended by any attempts at political log rolling. The services of call men have been dispensed with and since February 1, 1899, the department has consisted of about 250 members. The fire commissioners under general orders No. 2, prohibited the members from performing any other kind of work or using any of the fire premises for the purpose of transacting any business not connected with the fire department.

(40) C. C. R. No. 234, May 26, 1896. Insurance companies have reduced the insurance rates 5 per cent. for all buildings within 500 feet of the hydrants of the high service system.

(41) Passed June 25, 1875. A. & R., cap. 508. The term of office was three years.

the provisions of the state statute providing for an annual popular vote on the question of licenses,⁴² until an amendment to the constitution in 1886 prohibited the manufacture and sale of malt and spiritous liquors except for medicinal purposes. The passage of the amendment, though approved in a large but close vote, was aided by the failure to rigidly enforce the license laws against pharmacists and others who illicitly sold intoxicants to minors and women.⁴³ The Society for the Prevention of Cruelty to Children had investigated 225 cases of abuse, in 224 of which liquor was the cause. In 1885 the society, as a result of these conditions, was supporting 25 children and proposed to apply to the general assembly for legislation devoting some of the license money to their support. At the spring election in 1886, when the prohibitory constitutional amendment was approved, the republican candidate for attorney general was defeated by his prohibitionist opponent although every other republican candidate on the state ticket was elected by a large majority. The city's income from licenses was reduced to a nominal sum until the amendment was repealed in 1889 by an unprecedentedly large vote. The prohibitionist attorney general had been no more successful in enforcing the law than his predecessor in office.⁴⁴ The law of 1889 provided for local option conditioned on a petition by 10 per cent. of the number of those voting for state offices at the election immediately preceding, that the question of license be submitted to popular vote.⁴⁵ Licenses were issued by a board of three commissioners appointed for three years each by the mayor; the city council determined their compensation.⁴⁶ The Bourne franchise amendment of 1888 and the amendment of

(42) Act of April 27, 1878. A. & R., cap. 697.

(43) At one time 250 licenses for malt liquors alone had been issued in Providence. In 1884 the license commissioners issued but 9 such licenses.

(44) Of 224 complaints of nuisance, illegal keeping and illegal sale entered in the first six months of the prohibitory period, 106 were carried to the court of common pleas and there most of them were defaulted because, as the chief of police said, they were deferred from the spring term, not to the September term, but to the December term of 1887, when it was impossible to get witnesses who could remember the circumstances attending the case. Report of chief of police, March 3, 1887. (45) Pub. Laws, Ed. 1896, 340.

(46) It was fixed at \$1,200 each. Ordinances, 1889, cap. 181.

1893 providing for plurality elections soon made it clear that the mayors of the cities of Rhode Island were more likely to be democratic than republican, and in 1893 a state statute provided for five license commissioners to hold office for five years and to be elected and have their salaries fixed by the city council.⁴⁷

The board of license commissioners appointed during the period from 1889 to 1892 was the only administrative board ever exclusively appointed by the mayor of Providence. It was not uniformly successful. The liquor dealers took active part in each political contest for a mayor who was to appoint during his term of office one license commissioner, the wholesalers desiring to have the license of those retailers who did not buy of them refused or revoked. Charges of the same nature, however, were made by a committee in 1896 appointed to investigate the methods of the board of five license commissioners elected by the city council. This committee also recommended a return to a board of three commissioners,⁴⁸ but no action was taken on the recommendation. The rate of license under the law of 1889 is, wholesale, \$500 to \$1,000, first class retail, \$400. Of the amounts collected one-fourth is paid to the state. Under a law of November, 1901, the liquor licenses are issued by the board of police commissioners.⁴⁹

THE POLICE DEPARTMENT.

The administration of the police department had few changes during the twenty years, 1880-1900, the most radical change,—the appointment of a police commission,—having been made in 1901.

The exclusive power of appointment and removal of all officers, which had been vested in the mayor by the act of 1855,⁵⁰ was vested by the act of 1880 in the chief of police with the consent of the mayor and aldermen.⁵¹ The chief

(47) Salaries fixed at \$500 each. Ordinances, 1893, cap. 491. Also A. & R. Jan. Sess., 1893, cap. 1188.

(48) Prov. Journal, May 22, 1896. (49) See page 330.

(50) A. & R. May Sess., 1855, 17.

(51) Ibid, May Sess., 1880, 3, cap. 823.

of police succeeded the city marshal as the head of the police in 1866⁵² and since that time has been elected by the city council; his term of office was one year until 1890, when it was extended to three years. Beginning in 1883 the mayor with the advice and consent of the board of aldermen was given power to appoint from among the police force a deputy chief of police, the captains, lieutenants and sergeants. In 1894 a seeming system of civil service examination of candidates for permanent appointment on the police force was adopted by the board of aldermen, and in 1896 in one instance a civil service examination was given to the patrolmen who were candidates for elevation to the office of sergeant by the mayor, but this system has not been followed since. Here as in the fire department, before the appointment of a commission, there were the evils of divided responsibility in administrative matters. Mayor Hayward in 1881 pointed out a defect in the existing law when he said that, although under the former law the mayor had the power of both appointment and removal, under the new law no one had authority for the summary removal of an officer from the force, the act of the chief of police in removing an officer being dependent upon the advice of the board of aldermen. A more fundamental fault of the system was touched upon by Mayor Smith in his inaugural in 1891 when he said that, although by law appointments and removals seemed to be made by the chief of police, they were in reality made by the mayor and aldermen, and that there was great liability of political influences entering into the appointment. Mr. Smith recommended the appointment of a police commission to have charge of the police force; but not until the success of the fire commissioners became so marked in 1895 were any steps taken by the city council toward that end. A resolution which provided for the appointment of three police commissioners by the mayor did not meet with the approval of the council and was indefinitely postponed.⁵³ In 1896, however, the

(52) Ibid, Jan. Sess., 1866, 249, cap. 636.

(53) C. C. R. 1895, 402.

city asked for the enactment of a bill providing for three police commissioners to be elected by the city council in joint convention, one each year.⁵⁴ Public opposition to the commission was headed by the mayor, who was of different political faith from the majority of the city council, in his inaugural in 1896. He preferred to leave the supervision of the department in the hands of the mayor and board of aldermen with the additional provision that all appointments should be made in accordance with the United States civil service rules. "I believe", said he, "that ten men elected by the tax payers, representing each of the wards in the city, are as competent to manage this department on an efficient basis free from politics as three men elected in joint convention and liable to be chosen as a reward for political services rather than from the fact that they are men of affairs and experience." He opposed placing the control in the hands of a commission removed so far from the source of authority and contravening the true principles of representative government. After pointing out the distinction between the management of the fire department by the joint standing committee and the management of the police department by the mayor and board of aldermen he said, "nor is there the possibility of danger to honest government and a pure ballot in the management of the one as experience in many cities has proved to exist in the other". The question of a police commission was not revived for three years. Early in 1899 a bill providing for the appointment of police commissioners by the mayor was presented in the general assembly. It was succeeded in the May session by a substitute which placed the appointment of the police commissioners in the governor and added to their duties the duties then exercised by the license commissioners. The city council directed the city solicitor to oppose any and all such legislation which the city itself had not asked for. At a public hearing the solicitor objected to the bill on the ground of its interference with the principles of home rule; he pointed out that the police force

(54) *Ibid*, 432.

had from the earliest days been appointed by the town and city, and that although the city had certain rights which had been granted to it by the state, it had also certain vested rights acquired by uninterrupted exercise, and although the power of the state legislature to take away rights which it had granted might be conceded, yet among the vested rights of local government was the control of the police force with which the legislature had no right to interfere.

The expediency of such a bill, however, was urged by its advocates on the ground of economy. It was claimed that there were 600 unlicensed liquor saloons and a consolidation of the control of licenses with the control of the police force would so much improve the enforcement of the liquor laws as to increase the income of the city by \$50,000 a year from liquor licenses. As to the question of state interference because the appointing power was placed in the governor, attention was called to the fact that exclusive of arrests for drunkenness, 98 per cent. of the arrests made by the police were for violation of the state statute and in the enforcement of such statutes the city acted as the agent of the state.⁵⁵ The bill failed to pass.⁵⁶

Aside from the evil results generally arising from a wide separation between the responsible official and the people from whom such official derives his power, as was contemplated in the proposed legislation under which the governor was to appoint the police commission, there was much to be said in favor of the bill. The general assembly of Rhode Island has recognized the principle of local autonomy but it has not defined the scope of such autonomy and we have already seen how, under the charter of 1663, officials selected by the state electors constituted a very large and important part of the whole scheme of local government. Thus the appeal to history to substantiate the claim of vested rights affords little ground for the arguments based upon it. Furthermore, the electorate of the city has never shown itself so zealous in the exercise of its duties as to substantiate the claim that the appointment of a

(55) Prov. Journal, May 3, 1899.

(56) A somewhat similar bill presented at the January session of 1901 died in committee.

police commission by an official so far removed from their direct control, as is the governor, would materially interfere with their prerogatives as actually exercised. And what we are seeking at present is practical good government not the working out of governmental problems on lines of theory, however admirable such theory may be.

At the November session of 1901 the legislature, with the assent of the city council and in spite of protests by the mayor and governor, passed a mandatory law for a police commission. The commission consists of three members appointed by the governor, one each year, with salaries of \$3,000 each. They have full control and management of the police force and in them are vested all the powers previously exercised by the license commissioners. In addition to these powers they issue almost all of the so-called city licenses such as those of pawn-brokers, victualing houses, exhibitions, etc. The city's authority over the departments of police and licenses is limited to the making of an annual appropriation for their maintenance.⁵⁷

This seemingly remarkable interference with the principal of local self-government was undoubtedly largely a political movement for the benefit of the party in power and to that extent is theoretically censurable, but on the other hand it has resulted in marked improvement in the management and efficiency of the police force of the city and is thus a practical step in advance.

The maintenance cost of the police department in 1880 was \$188,800, in 1900 it was \$361,100. The cost per man of the force was \$1,091 and \$1,184, respectively.

The large increase in expenditures for the maintenance of the police force, noticeable since 1886, was due to a change in the ordinances under which a patrolman was advanced from smaller sums to a \$3 a day wage after three years' service, instead of after five years' service as the law had previously provided.⁵⁸

The police court of Providence viewed as a part of the system

(57) A. & R. Nov. Sess., 1901, cap. 930. See Page 65 for similar powers of the assistant.

(58) Ordinances, 1887, cap. 100.

of enforcing the law has had during recent years a peculiar history owing to the fact that the city possesses no institution to which minor offenders against the law can be committed in case of failure to pay the penalty exacted by the court. Such offenders, in so far as they are committed, are sent by the city to the county jail under the House of Correction act.⁵⁹ If they could have been committed to a house of correction or work-house and if from their services performed in such an institution the city could have had some return, the present condition of affairs would not exist. But inasmuch as arrests for drunkenness must be committed to the county jail or not committed at all, it has been the habit for many years to discharge almost all of such prisoners. Of over 97,000 warrants served and arrests made during the last twenty years the number of cases discontinued has been very nearly 50 per cent., while the commitments have been about 8,000, or not 9 per cent. During the four years 1897-1900 the commitments were respectively 86, 88, 53 and about 100, while the number of cases discontinued was over 16,000. The city officials excuse their laxity in imposing just penalties upon law breakers on the ground that it is cheaper to do so than it is to send them to the county jail. The effect of such action of the police court is shown in the following figures:—during the twenty years 1881-1900 the city paid for transportation to, and board of prisoners at, the county jail \$72,740; during the period 1883-93 the payments amounted to \$57,178, an annual average of \$5,700; during the eight years 1893-1900 the payments amounted to \$12,654, or an average of \$1,581 a year; while during the year 1900 such payments amounted to \$1,233.29. The expediency of such a practice may well be doubted when viewed with regard to its effect upon such offenders as have been repeatedly brought before the police court and discharged because of the petty economy practiced in this department.

THE SCHOOL DEPARTMENT.

The school department during the past twenty years has

(59) During the period of 1850-79, as we have already noted, the state committed minor offenders to the reform school.

become the most important object of municipal expenditure. The expenditures for maintenance were \$221,600 in 1880 and \$724,800 in 1900. They constituted in 1880 15.6 per cent. and in 1900 26 per cent. of the general property tax. The maintenance cost per scholar in 1880 was \$23.18; it was \$26.42 in 1890 and \$36.27 in 1900.⁶⁰ In 1881 the payment of interest on school loans was \$6,235. In 1890 no school debt existed, but in the next year borrowing for school buildings began and in 1900 the debt was \$1,483,500;—the payments to sinking funds being \$37,560 and the charges for interest being \$59,648.⁶¹ The maintenance cost, including interest charges, exceeded \$784,000 and was more than 28 per cent. of the total income from general property tax, while the pupil cost on the same basis was about \$39. During the years 1880-1900 the number of buildings devoted to school purposes increased 100 per cent.;⁶² the expenditures for construction of school buildings were \$2,341,898.73 and the difference in the character of the construction between the two decades of the period may be roughly judged by the fact that 26 new buildings were constructed between 1880 and 1890 at a cost of \$535,579.27 without increasing the public debt for such purposes, while during the ten years 1890-1900 17 buildings were constructed at a cost of \$1,806,319.46, and within that period the whole of the present debt for school purposes was incurred. During the ten years 1880-1890 over \$535,500 was raised by general taxes and expended for school buildings; during the ten years 1890-1900 only \$312,800 was raised by general taxes and expended for the same purpose. Within twenty years the number of pupils attending schools increased from 9,556 to 19,986, an increase partly due to the more efficient enforcement of the truancy law since 1887, but also partly due to the largely increased facilities and more varied

(60) Calculated on basis of average attendance.

The state at present distributes \$150,000 annually among the cities and towns in support of public education. The proportion of Providence is about \$31,000.

(61) For discussion of the school debt see Page 370.

The city also assumed \$72,000 of the Johnston school district debt in 1898. (62) From 43 to 86.

courses offered in recent years. The increase in average attendance was thus about 114 per cent., while the increase in population was about 67.6 per cent.

To what extent the increase in expenditures has been due to a system of dual management of the schools by the city council and by the school committee may best be seen by tracing the development of the powers of the school committee. The powers of the school committee of the city have differed from the powers of the school committees of the towns throughout the state,—those of the former until 1896 being derived from the ordinances of the city council and those of the latter being largely derived from state statute. The reason for this difference lay in the fact that until the passage of the first permanent act providing for the establishment of free public schools in 1828⁶³ the town of Providence had voluntarily supported a system of free schools. The other towns of the state had no public school system and many of them were unwilling to act under the provisions of the law of 1828. The law, however, was mandatory, and in order to enforce its provisions specific statutory powers were conferred upon the town school committees and these powers were increased in subsequent years.⁶⁴ It permitted the towns to raise by a tax upon the inhabitants not to exceed twice as much as was distributed among them by the state. A special law was therefore passed exempting Providence from this limitation,⁶⁵ and when the city charter was framed the general powers conferred upon the city council were understood to include full control of the department of public schools,⁶⁶ including the right to raise as large a sum by taxation for school purposes as seemed expedient. The charter specifically included within the city's powers the care and superintendence of city buildings and therefore of school buildings, and all city property, the fixing of the duties of all city officers and the

(63) A. & R. Jan. Sess., 1828, 9.

(64) Ibid, Jan. Sess., 1839, 54, and 57; also Jan. Sess., 1844, 96; act of 1845, June Sess., Appendix.

(65) Ordinances, Ed. 1854, 35.

(66) City charter of 1831, Section IV.

control of the expenditures made by them. The exclusive control of the city council over the school department was further recognized in the codification of the school laws in 1845, and Providence was practically exempted from those provisions relating to the powers of the town school committees. In 1857 the city was exempted from all state statutes relating to public schools excepting the truancy laws. The public schools "in the said city", to quote the law, "shall continue as heretofore, to be governed, according to such ordinances and regulations as the proper city authorities may from time to time adopt".⁶⁷ So long as the school committee was elected by the city council, the harmony in the relations between the two was maintained. Subsequent to 1859 its members were elected by popular vote and by wards and increased from 45 in 1860 to 63 in 1889. It was no longer as at first a board consisting almost exclusively of ministers and other highly educated men, but began to be composed of a class of men similar to those elected to the city council and subject to the same political influences. At the same time a lack of unity between the interests of its members and those of the city council began to be noticeable. This friction was fostered in the city of Providence, where the property qualification for the franchise has always been strongly emphasized, by the provision of the constitution of 1842, which required for a member of the school committee no other qualification than residence in the town wherein he served. It thus happens that in Rhode Island by strict interpretation of the law a foreigner, or a minor without property, can serve as a member of the school committee.⁶⁸

The school committees of country towns had been vested with constantly increasing powers by the state statute until, in 1880, they had authority to elect a superintendent of schools, to ap-

(67) Pub. Laws, Ed. 1857, 179.

(68) By an act of February 14, 1867, (A. & R., cap. 649, Jan. Sess.) an attempt was made to provide that a school committeeman of the city of Providence should be an elector qualified to vote for general officers. This act was repealed on February 21, 1873. A. & R., Jan. Sess., cap. 309.

point teachers and dismiss them for a cause, to provide rules and regulations in regard to courses of instruction and to select the text books. If the district system prevailed in the town, they had authority to apportion the state appropriation among the districts, the right of approval of the amount of tax to be raised for schools by the districts, the selection of the location for schoolhouses, the approval of all designs for new schoolhouses or for repairs upon school buildings, and the power of eminent domain to take land for such purposes. In towns where the district system did not prevail they drew all orders for the payment of school expenses and the management and care of all the public school interests of the town were vested in them, subject to the approval of the state school commissioner.

In 1880 the school committee of Providence, by ordinance of the city council exercised many of the powers and duties which were exercised by the school committees of the towns, but the council retained a very real control over the whole department as follows:—The income for the support of the public schools was derived from state appropriations which could be used only for the payment of teachers' salaries, from registry taxes and dog licenses which had been set aside by state statute for the support of schools, and from such other sum as the city council might appropriate. The school committee had no voice or authority in providing for any portion of the income which, by direction of the city council, it might be ordered to expend. On questions of expenditure the city council through its control of all city property and through the committee on city property directed the purchase of land, the construction and repairs of school buildings, and all matters connected with their maintenance and care, including the appointment of janitors; and, although the selection of teachers, of a superintendent of schools, of text books and courses was left by ordinance to the school committee, the salaries of the school teachers and superintendent of schools were fixed by the city council at a maximum sum for certain grades of teaching or classes of teachers. In other respects, which were few, all money appropriated for the support of the public schools was by ordinance subject to the exclusive control of the school committee, except

when an appropriation was made by the city council for any specific purpose.⁶⁹ This division of functions between the city council and the school committee was well understood by the two bodies.

The aim of the school committee of Providence, whose powers were subject to change by the city council, therefore was to acquire by statutory authority the powers enjoyed by the town school committees and thus be free from the dictation of the city council in the matter of expenditures. The struggle between the two bodies for the control of the school system was intensified by two events which occurred in 1883 and 1884.

The United States census of 1880, the results of which became available in 1883, showed that Rhode Island contained more illiterates than any state in New England and the general assembly at once took steps to pass a compulsory education bill.⁷⁰ In 1884 a new superintendent of schools was elected who, soon after assuming the duties of his office, began to introduce into the schools with the approval of the school committee some text books of which he was the author. Under the state statute governing school committees and school employes such a course of procedure would at once have deprived him of his office.⁷¹ The local ordinance in regard to such matters provided only that the school officials should not be interested directly or indirectly in the furnishing of any supplies

(69) Ordinances, Ed. 1887, 484. The school committee purchase all supplies for the schools, including fuel for the school buildings.

(70) The census showed that 11.2 per cent. of all inhabitants over ten years of age were illiterate, that of the foreign born residents 27.3 per cent. were illiterate; that the illiteracy of the native whites of Rhode Island was four times as great as that of Massachusetts; that the children not attending school numbered 4,775 or 21.64 per cent. of all children of school age; it further appeared that from 1879 to 1883 the increase in those who attended schools was 16.9 per cent., but the increase in absentees was 61.4 per cent. (School committee report for 1883.) A truant law was enacted April 12, 1883, (A. & R. Jan. Sess., cap. 363,) but did not become operative because it did not compel the election of any officers by the towns to enforce it. This defect was cured in the law passed May 6, 1887. (A. & R. Jan. Sess., cap. 649.) A further improvement was made by chapter 1,213 of the laws of 1893 under which the compulsory attendance at schools was increased from 12 weeks to 80 full school days.

(71) Passed June 13, 1882. A. & R. May Sess., cap. 329.

or materials but made no reference as did the state statute to the use of text books. However valuable such text books might have been, their sanction by the school committee subjected the superintendent of schools and indirectly the school committee itself to criticisms, and seemed at times to threaten some of them with the loss of their offices, thus compelling further resort to political influences already too apparent. Moreover in 1883 the sewerage system of the city had been so far completed as to bring into prominence the question of sanitation of school buildings and, in connection therewith, their entire renovation.

Thus the problem of the administration of schools was complex. In view of these conditions the school committee requested in 1883 that practically all of the buildings then existing should be supplied with modern equipment and should be altered so as to conform with modern sanitary requirements; that eight new buildings should be erected and that when the latter were completed and dedicated to school purposes all the school property of the city should be placed in the exclusive charge of the committee; that all expenditures for the maintenance of schools and school buildings should be subject to its control and that it should be limited simply to the appropriation made for school purposes by the city council.⁷² A council committee report upon this proposition ignored the request for increased powers of the school committee and briefly refuted the charges as to the inadequacy of the equipment of school buildings. The school committee at once began to seek through the state legislature powers which the city council refused to confer upon it. A bill was presented to the general assembly in 1884 conferring upon it the powers possessed by the school committees of the towns, but the members of the city council objected to the bill because it gave control over expenditures to a committee the members of which need not be citizens of the United States nor have attained their majority.⁷³ The contest was further complicated by the introduction in the general assembly of a bill requiring the city to furnish free text books. Neither of

(72) C. C. R., March 19, 1883, 112.

(73) Documents before common council, Feb. 18, 1884.

the bills became laws. During the next year the joint committee on education presented a bill for an ordinance conferring upon it authority to submit plans for schoolhouses and to take part in directing their construction, and the wisdom of such request was manifested in the following year when it appeared that school buildings had been built by the committee on city property in some favored sections before the highways approaching their location had been constructed, but the request was refused. The school committee then notified the city council that it proposed to apply for state legislation authorizing it to fix all salaries of school officials, providing they did not exceed the total appropriation fixed by the city council.⁷⁴ In 1887 the average attendance in the schools increased nearly 1,000 as compared with the year 1886, and, although in the following year the attendance decreased, the city council began to consider the need of "a comprehensive system of public school accommodations and instruction which should cover a period of at least five years", but the committee appointed to report upon such needs in detail left no record of its doings.⁷⁵ To counteract the attempts which the school committee had made to increase its powers efforts were made to reduce its numbers. Its membership had reached 63 in 1889 and its meetings were held only four or five times a year while for a number of years the absentees had been about 33 per cent. In 1889, Mayor Barker, who himself had served for a number of years upon the school committee, said, "there is too divided a responsibility resulting in a failure to discharge in an acceptable manner the required duties". A state statute was passed reducing the number of the school committee to 33.⁷⁶ The meetings of the school committee were held monthly thereafter but the committee being much reduced in size, while becoming much more efficient, became also much more unified in its purpose and aim to acquire an independent control over the school expenditures.

(74) C. C. R., December 14, 1885, 466.

(75) Ibid, June 19, 1888, 218.

(76) March 14, 1889, A. & R. Jan. Sess., cap. 778. It provided for the election of three members from each ward,—one to be elected each year and to serve for three years.

The independent movement in politics, to which reference has already been made, began to gather force in the year 1890 owing to the adoption of the ballot reform law. In some wards the independents began to be sufficiently numerous to control an election. In the same year, in the selection of its president, the school committee resorted to political maneuvers which did not increase its reputation.⁷⁷ Events then moved rapidly. A bill was presented to the general assembly giving the control of the schoolhouses to the school committee but it failed to pass; the city council passed a new ordinance fixing the salaries of school teachers, increasing them from \$50 to \$500 each and regrading the salaries in such a way that an increase of \$43,000 was made in this item for the year 1890-91 over that of 1889-90.⁷⁸ Another ordinance of the same year revised the school ordinance of 1878, placed the supervision of all the schools established by the city council in the charge of the superintendent of public schools and thus placed also in his charge the evening schools which had before been subject to a special committee on evening schools. It imposed upon him also the duty of purchasing all supplies and books for the schools.⁷⁹ In 1892 the school committee favored the introduction of free text books⁸⁰ but lacked the necessary funds to carry out its plans.

In the next year the general assembly passed a mandatory law directing all cities and towns to furnish free text books to public school scholars.⁸¹ It was estimated that the additional cost for free books would be about \$17,000. During the first year the cost was \$45,233. Owing to this extra expense and to the fact that the appropriation asked for by the school committee had been reduced \$35,000 by the finance committee of the city council, at the end of the year 1893-94 the deficiency in the school account was \$48,000.⁸² Meanwhile the courses

(77) Prov. Journal, April 8, 1890.

(78) Ordinances, cap. 255, June 24, 1890.

(79) Ordinances, cap. 275, October 17, 1890.

(80) Report of school committee meeting, December 30, 1892.

See Prov. Journal.

(81) A. & R., cap. 1173, 1893. The law took effect from August 1, 1893.

(82) School committee report, 1895.

in the schools had been extended to include cooking, sewing, commercial accounting, kindergarten and in 1893 industrial education was introduced by the opening of the manual training high school.

In 1893 the appointment of public school janitors was taken from the committee on city property and vested in the standing committee on education.⁸³ In 1896 the school committee twice petitioned for the transfer of such authority to it, in one case asking for public hearings on its petition.⁸⁴ Neither of these requests were granted, but in that year the legislation so long desired by the school committee was enacted by the general assembly. The laws exempting the school committee of Providence from the statutes relating to the school committees of the towns were repealed, and to the Providence committee was given power thereafter to employ a superintendent and teachers, have charge and custody of all school buildings and school property, manage and regulate the schools and draw all orders for the payment of their expenses from the money appropriated by the city council for the support of public schools. To the city council was left the expenditures of all moneys appropriated for the purchase or improvement of land for school purposes or for the construction or repairs of school buildings.⁸⁵

To the extent that this act tends to centralize the administration of the school department and fix definitely the responsibility for its management it merits approbation; but it was necessary to secure its passage in spite of the opposition of the city council and mayor, and it has thus increased the friction between the school committee and the city council. It has pleased interested political factions, those who would sacrifice nearly everything for the sake of preserving the eccentricities of individualism, and to some extent the honest advocates of home rule, consciously or otherwise to see in it only an attempt of the general assembly to interfere with local autonomy and to misconstrue it as an act to transfer to the school committee the power to appoint a few school janitors for the sake of the po-

(83) Ordinances, cap. 453 & 460, 1893.

(84) C. C. R., pp. 94 & 121.

(85) A. & R., cap. 420, passed October 2, 1896.

litical influence which such power might carry with it. And while on the surface such arguments seem to have the color of truth, there lies beneath the law a much more important truth which appears clearly in the light of the administrative history which has just been traced. The act is an important step in the development of the administration of the public school system and it was natural that such development should be along the lines of the state statute relating to the powers of the town school committees. The act failed in not being comprehensive enough. It should have conferred upon the school committee the right to accept or reject plans for the repairs or construction of school buildings, should have added to the powers of expenditure the responsibility for raising by a special tax all funds for the maintenance of schools and school buildings, and have provided for the election of the school committee on a general ticket instead of by wards.⁸⁶

Friction between the committee and the city council had led to the granting of annual appropriations much below the amount asked for by the school committee, and during the school year 1896-97 the salaries of the teachers and janitors for the last month of the year, amounting to over \$51,000, were carried over to the next fiscal year, while the actual expenditures were \$46,000 more than the appropriations. At the beginning of September, 1898, the school funds were practically exhausted and there were outstanding bills for teachers' salaries, janitors' salaries, coal and other supplies amounting to a total of \$91,972.32. In previous years such bills had been comparatively small. These conditions had been anticipated in the spring of 1898 and the committee had intended to close the schools earlier than usual but was requested not to do so, in order that certain other financial matters might be carried to completion without friction.⁸⁷ Aside from all general considerations as to the value of public education there was here involved a fiscal question which the committee lost sight of and it committed the error of attempting to provide school facilities which the city council was not able or willing to pay for.

(86) The alternative is to restore to the city council the power to elect the school committee. (87) The annexation of Johnston.

By failure to adjust the school facilities to the amount of the appropriation it had failed to fix the responsibility where it might seem to properly belong, and thus exposed itself to a share of the blame for existing conditions. In 1898 the committee by proposing to abandon evening schools, kindergartens and many of the special departments,⁸⁸ thus reducing expenses about \$82,491, made the error of mixing the good with the bad. Wisdom dictated the retention of the evening schools at almost any sacrifice. Mass meetings were held. The council requested the committee not to close the evening schools and the mayor appointed a committee of citizens to investigate the public school system.⁸⁹ This committee, after nearly seven months of inquiry, made a report in which suggested reductions in expenses were almost wholly due to the discharge of twenty-five teachers, the reduction of salaries of new teachers and a slower rate of increase of salaries. No important specific criticism of the system was made nor were charges of extravagance advanced. It simply appeared that the existing extensive courses could not be maintained within the appropriation which the council was willing to provide. The school year was shortened by two weeks in June, 1899. The committee of investigation suggested the giving up of free text books and the establishment of a board of education of nine members.

A political revolution in November of the year 1902 gave control of the school committee to the democrats. The committee itself was at once revolutionized and partisanship is quite as much in evidence as before; the only apparent change being that the partisanship is of a different political stripe.

At the special session of the general assembly held in November a bill was presented legislating the school committee out of office, and providing for a school commission of five members to be elected at once by the city council, and thereafter one each year by the voters at large. The school commission was to have full charge and control of the school system. This bill was prepared before the November election had given control

(88) Sewing, cooking, music, physical culture, drawing, penmanship, etc. (89) *Prov. Journal*, *passim*, October & November, 1898.

of the school committee to the democrats, and it had the ostensible support of both democrats and republicans, but being presented at an inopportune time it received but scant consideration. Like the proposal of 1899, however, it does not go far enough. It should make of the school commission merely an executive board, and confer upon it power to select well paid administrative officers to perform the work heretofore gratuitously performed by the school committee.

THE BOARD OF PUBLIC WORKS.

The act of 1880 creating a board of public works was an amendment to the city charter. Its provisions were partly mandatory and partly permissive. The mandatory clauses were those which created the board, defined the terms of office of its members, vested in it the powers of the surveyors of highways and highway commissioners which included the superintendence of all the construction and maintenance of highways, full authority to compel the construction or alteration of sidewalks by the owners of abutting land, and the general charge and management, subject to the control of the city council, of the construction and maintenance of sewers and drains and making assessments for them. Its permissive clauses vested in the city council the authority to elect the members of the board of public works, except the city engineer who was ex-officio a member of it, to fix their compensation and to confer upon them by ordinance the powers then exercised by the water commissioners; but inasmuch as the terms of office of the water commissioners ceased de facto upon the election by the city council of a board of public works, and the city council had no authority to delegate the powers of the water commissioners to any other commission or board, that permissive section of the statute relating to the powers of the water commissioners might equally well have been mandatory. An important permissive clause gave to the city council authority to confer by ordinance upon the board the power to construct and maintain bridges and such other public works, including public buildings, as might be deemed expedient.

The city council, however, did not confer powers over bridges

and public buildings on the board of public works. The board of aldermen as the successors of the town council had charge of the maintenance and construction of bridges and previous to 1878 had delegated the maintenance of them to an overseer of bridges. In that year the construction and control of them was vested in the city engineer subject to the direction of the advisory committee on bridges.⁹⁰

The duties of the city engineer covered all such services as properly come within the scope of civil engineering and surveying. In all public improvements where his professional advice would be of service, he was to be consulted and was required, when requested by the proper authorities,⁹¹ to prepare plans, specifications and contracts for public works constructed by the city and to measure all contract work; but while he exercised such duties only upon the direction of the authorized authorities, he nevertheless was given power, whenever he deemed it expedient, to inspect all work being done for the city, either by contract or otherwise, in which the services of an engineer or a surveyor might be required and, if he deemed such work defective, he was to make report not only to the department or officials under whose supervision the work was being done, but also to the city council committee on the city engineer's department. Moreover in case such work was not being done in accordance with plans prepared by him, he was authorized to stop it until otherwise ordered by the committee on the city engineer's department or by the city council.⁹²

As long as the city council, city engineer and the board of public works could act in harmony, this division of the administrative powers need have caused no more serious trouble than would be normal in so complex a system, but as soon as there arose a difference of opinion between the city council and the board of public works or the city engineer and the board of public works, the conflicting powers granted the latter by statute, and to the city engineer by ordinance, became the basis

(90) Ordinances, 1878, cap. 112.

(91) By city council, board of aldermen, board of public works, committees or commissions.

(92) Ordinances, Ed. 1887, 449, passed 1877.

of such friction between them as to involve vital public interests. Such differences of opinion soon developed and for nearly ten years the system of public works in Providence was subjected to political management. Every attempt at administrative centralization was balked by factions in the city council, the lower branch of which was generally favorable to measures of the board of public works, while the upper branch generally favored the city engineer.

The development of this problem of administrative control was complicated by other problems of great importance to the material interests of the city. The latter related to the pollution of the water supply by the manufacturing establishments and villages located along the head waters of the streams from which the water supply was taken.⁹³ Beyond its territorial limits, the city had no authority over those responsible for such pollution, except under the common law rights of nuisances. Within the city limits the powers of the city to provide for health were somewhat more comprehensive but if the waters of the city manufactories amounting to five or six million gallons daily were to be diverted from the rivers, an outlet must be provided in the sewerage system. Whether the city was warranted in undertaking so large a task, whether if the task should be undertaken it should be provided for by a system of gravity sewers extending around the southwestern suburbs of the city, whether the system of sewerage should find a natural outlet in the bay three or more miles from the city, or an attempt should be made to collect and purify it, and if so, whether by mechanical precipitation or by natural filter beds, the latter involving a system of municipal farming:—all these were questions upon which the board of public works, the factions of the common council and board of aldermen, the city engineer, the commissioner of public works, who succeeded the board of public works in 1889, entertained differences of opinion which could not be harmonized.

The division of authority over the highways between the common council and the board of aldermen and the political influences of real estate owners, who were desirous of securing

(93) Report December 17, 1883. City Doc. No. 24.

improvements by the extension of streets, sewers and the water system through their property, combined with the political power of the department of public works, whose employees numbered from 400 to 600 voters,⁹⁴ so complicated the problem of administration that thus far not much more than a beginning has been made toward its solution, and even that beginning has been attended by the enactment of mandatory legislation by the general assembly in which it has been frequently necessary to sacrifice home rule to the exigencies of a reasonably efficient government. The wastefulness of expenditures under such management can better be imagined than statistically described, and the history of this department affords but little evidence in favor of municipal management of enterprises which require acute business and executive ability.

The board of public works organized in November, 1880, was an attempt to consolidate the practical management of the construction and maintenance of sewers and water works with that of streets. At the time many believed that the only escape from the incompetence of the three separate departments and their lack of harmony lay through the appointment of a single commissioner with definite powers and responsibilities, but the opponents of centralized administrative authority were in the majority and the triple headed board was the farthest step in advance which their traditional conservatism would allow them to take. The ex-officio membership of the city engineer, however, with his superior technical and professional knowledge, his power of supervision of the execution of contracts,⁹⁵ and his political influence combined to give him a large degree of prominence in, and control over, the board of public works. To this extent in practice, if not in theory, there should have been a distinct superiority in the actual mode of organization of the board of public works over a board composed of three co-equals, and had a normal development of such an administrative organization been possible it would have led to the selection of a

(94) Its expenditures until the settlement of some of these questions amounted to nearly \$7,000,000 and during the twenty years 1880-1900 exceeded \$17,000,000.

(95) Sewers, water works and occasionally certain streets were constructed by the contract system.

single headed commission, in the person of the city engineer, with the general power of supervision of all municipal public works and authority to appoint subordinates. That, instead of such a natural evolution, a single commissioner of public works with power of appointing a city engineer should have been created was the result of the general incompetency of the officials interested.

Nearly all of the construction of the water and sewerage systems was done by contract and the city engineer was a most important and valuable factor in such work, but in the street work, which was almost exclusively done by workmen employed directly by the board of public works, his work was slight.⁹⁶

The then sewers opened into the river running through the center of the city, but the expense of removing the sewage deposit from the channel of the river and harbor necessitated some plan which would carry the sewage outside of the city limits.⁹⁷ In 1882 the city engineer was requested to furnish a plan for a sewerage system sufficiently comprehensive to take care of the mill wastes and to carry all the sewage to some point outside the city where it could be disposed of.⁹⁸ Early in March, 1884, he was sent by the city council to investigate the sewerage system of Europe, and, in his absence, the opponents of centralization seized the opportunity to reconstruct the board so that the city engineer should not be a member.⁹⁹ By the terms of an act of the general assembly its three members were to be elected by the city council in concurrence, one each year for a three years' term of office.¹⁰⁰ Meanwhile the city engineer had been completing his work and in November,

(96) The most successful piece of street engineering in Providence, however, was done according to Mr. Gray's plans. Westminster Street, the most important thoroughfare in the city, after twenty years' use is today nearly as good as new.

(97) The cove basin, one mile in circumference, at the head waters of the Providence River, was excavated to a depth $3\frac{1}{2}$ feet below low water in 1877-78. But by 1884 it was again filled by sewage deposits.

(98) C. C. R. Sept. 15, 1882, 249.

(99) Act of May 29, 1884. A. & R. May Sess., cap. 444.

(100) One member of the board had resigned, thus leaving two vacancies in 1884, and owing to the political factions many votes were necessary before the new incumbents were elected.

1884, presented plans for an improved sewerage system involving a precipitation plant for the disposal of the sewage, the whole to cost \$3,700,000. There was pending at the same time the question of a new terminal railroad station in the construction of, or provision for, which it was not unlikely that the city would incur heavy expenses. The city was just emerging from debt created in the previous decade, and behind the claim of the magnitude of the task and amount of money involved, the political cliques, many persons from the purest motives of conservatism¹⁰¹ and others who favored a system of filter beds for disposal of the sewage rather than precipitation, united in opposition to the city engineer's plans.

A committee of experts, however, presented a unanimously favorable report on the plans, December 27, 1886. But scarcely had the report been presented when a new factor appeared in the form of such manifest incompetency of the board of public works that it was doubtful if the construction of any sewerage system could be safely placed in its charge.

It has been the custom of local officials who derive their authority from state statute rather than from city ordinance to be unnecessarily obtrusive in the exercise of their peculiar powers. The board of public works was not free from this fault. Although the highway and water commissioners, to whose duties it had succeeded, had made regular reports of the work in their charge, the board of public works made no reports until the city council, unable to understand the highway situation, issued an order to the board to render quarterly statements of its work beginning March 31, 1883.¹⁰²

In connection with the recent extensive public works and the necessity of defining the lines and grades of streets, attention began to be more generally given to the curbing and guttering all new streets. The statute gave to the town councils the power to order curbstones set whenever the owner of abutting land should pay for them, or, when a street had been received, to order it curbed at the expense of the abutting owner. The board of aldermen of Providence as the representatives of the town council of the towns assumed that the same powers were

(101) Prov. Journal *passim* June, 1885, especially June 10.

(102) Ordinance, February 14, 1883.

conferred upon it, but it further assumed power to order the gutters paved because it was convenient and economical to do both jobs at once, and that assumption was acquiesced in by the common council for some years. In the confusion incident to the lack of reports and estimates on part of the board of public works, the board of aldermen, partly for political purposes, had ordered work largely in excess of the ability of the board of public works to perform, either within any reasonable time or within the appropriation for highways, even had the most economical management prevailed. The matter was further complicated because the order to curb a street was usually accompanied of necessity by an order to pave the gutters, and in paving the gutters the board of public works had adopted the plan of bringing the intervening roadway to grade and thoroughly building it. While the practice was economical in principle, it was unwarranted by law. Streets in many favored localities, upon some of which buildings were rare, were thus improved at great and illegal expense to the city, while streets in other less favored but thickly settled districts were left with stagnant pools of water on them. In 1882 it was necessary to add \$50,000 to the appropriation for highways. After the board of public works was reorganized in 1884 matters grew rapidly worse. In 1885, owing to the action of the board of aldermen, work ordered, but unfinished, would have cost \$100,000.¹⁰³ On April 10, 1886, the cost of work ordered would have exceeded \$120,000, the board of aldermen having directed the expenditure of \$97,772, the city council, \$22,535. At that time the balance of the highway appropriation was \$111,000 and the six spring and summer months were still to be provided for.¹⁰⁴ The common council refused to acquiesce longer in this continued and unnecessary expenditure of money by the board of aldermen without concurrent action of itself as the co-ordinate branch of the city legislature,—which action was necessary in all other expenditures of money.¹⁰⁵ Both Mayor

(103) Doyle's inaugural, 1886.

(104) Report of committee on highways, April 12, 1886. Pub. Doc. No. 18.

(105) The controversy in regard to the respective rights of the board of aldermen and the city council grew out of the anomalous provisions of the city charter and the state statutes. By the terms of

Doyle and Mayor Robbins had sought to remedy the difficulty by giving the mayor a veto power over all expenditures of the board of aldermen, but neither of them succeeded. In the appropriation bill for September 30, 1886, the common council appropriated \$220,000 "for maintenance and repairs of highways and such new work as is or may be ordered by the city council". The board of aldermen amended the bill so that it read "for highways \$225,000", and a committee of conference adjusted matters by omitting highway appropriations altogether and increasing the contingency fund from \$75,000 to \$275,000.

the city charter the powers possessed by the town council of Providence were vested in the mayor and aldermen. (Charter 1831, Sec. IV.) The powers of the town council in relation to highways had been fixed by the highway act of 1822. (Pub. Laws, Ed. 1822, 286 et seq.) They had authority to lay out, widen, change, to establish and to define the grade of the highways. To the extent that such power necessitated the expenditure of money the board of aldermen of the city of Providence when exercising these rights were acting in contravention of the charter rights of the city council in which the administration of all fiscal affairs of the city was vested. In Rhode Island state statutes the term "town council" is equivalent to the term "board of aldermen".

Various acts were passed affecting the city of Providence and relating to the laying out and establishing of streets, and by 1882 the city council as a whole had acquired complete control over street matters excepting in some minor detail. The two specific powers, however, of ordering streets to be laid out and graded which were vested in the town council by general state statute, and which seemed to include the authority to order streets to be curbed, had not been by special statute conferred upon the city council in the city of Providence and, under the general statutes, therefore, the board of aldermen claimed the right to order such work without the concurrent action of the common council. (Pub. Laws, 1882, cap. 65, Sec. 34 & 35.) There arose, in a way not now explainable, in connection with the orders given by the board of aldermen to set curb stones, an order to pave the gutters as well, and a decision of the city solicitor in 1882 confirmed to the board of aldermen this right, and the common council, regardless of the fact that the law did not vest in the board of aldermen the power to order gutters paved, acquiesced in that decision, and until the present time no change has been made in the existing statute.

As has been noticed in the text, however, this power as exercised by the board of aldermen practically vests in them the authority to expend money without the concurrent action of the common council. Frequent protests against this procedure have been made by the common council and, soon after his election to office in 1891, the present commissioner of public works obtained another opinion from the city solicitor in which the latter explained that there was no authority in the board of aldermen for ordering the gutters to be paved, and in practice since that time the commissioner has secured the concurrent action of the common council whenever the board of aldermen has shown a disposition to make excessive use of its peculiar authority. It is still true, however, that such authority is liable to abuse at any

The contingency fund could only be expended by concurrent vote of the two branches. The board of aldermen, however, continued to exercise its doubtful prerogatives and the board of public works continued to build streets not specifically ordered. In May, 1887, the work ordered would have cost \$148,000 of which the city council had passed upon \$18,000 and the board of aldermen \$130,000. Some of the work had been ordered in 1884 and 1885, and was still untouched. Ordinary highway appropriations were not sufficient for such expenditures. The board of aldermen which had been largely responsible for the heavy expenditures in this department, passed a resolution asking the general assembly for authority to borrow \$200,000 for highway purposes. The resolution was at first tabled in the common council but was passed at the following meeting with the understanding that the money was to be spent by the city council.¹⁰⁶ On April 30 the common council consented to transfer \$180,000 from contingencies to highways and thus the breach between the two branches of the city council was temporarily patched.

Charges of extravagance against the board of public works other than those in connection with the orders of the board of aldermen had meanwhile been accumulating. A natural antipathy to its statutory powers led the city council in 1883 to endeavor to recover control over the "business of the board of public works".¹⁰⁷ The loss of a controlling force in the person of a city engineer had left the board in the hands of three men, co-equals and with separate and distinct interests. Each member had charge of one of the three departments which previously had existed independently of each other. The

time and that the practice of paving gutters and building streets in connection with such orders of the board of aldermen results in an expenditure of many thousands of dollars every year for which there is no legal authority.

It is to be noted that, under the sidewalk act of 1821, and the highway act of 1822, the town meeting, and not the town council, directed the paving of gutters through its administrative officers and the committees on highways. See Page 152.

(106) The act specifically provided for this feature. Act June 3, 1887. A. & R. May Sess., cap. 658. See C. C. R. 1887, 195 et seq.

(107) C. C. R., April 17, 1883.

board was a unified organization in name only. Its reorganization had scarcely been accomplished when the advocates of a single commissioner of public works, after two months' consideration of, and public hearings upon, their resolution requesting for the city statutory power to elect such an official, succeeded in passing it through the city council,¹⁰⁸ but political intrigues blocked it in the state legislature. Early in 1887¹⁰⁹ charges were preferred against the board of unjust discrimination in letting contracts and of exercising the right to reject any and all bids for work to be done in order to give the work to a favored corporation at figures offered by the lowest bidder.¹¹⁰ A committee of investigation made no attempt to deny the charges, but whitewashed the board in its report and recommended that the board should be allowed to contract for material costing less than \$500 without advertising. The recommendation was adopted but in a few weeks another general committee of investigation was appointed. It reported that "friction" existed between the board and the city engineer, that the work was not satisfactory and that there was jealousy, faultfinding and divided responsibility. The evils incident to the division and conflict of powers were everywhere apparent and, as a remedy, it recommended a single commissioner to have charge of all public works. The public press expressed serious dissatisfaction with the methods of the board, its recklessness and extravagance.¹¹¹ On the floor of the council it was openly charged that work in the department had not been done in accordance with simple engineering principles.¹¹² A bill for the creation of a single headed commission advanced as far as a favorable report by the legislative committee in general assem-

(108) April 17, 1885. C. C. R., 119.

(109) January 17, C. C. R., 32, et seq.

(110) This practice was not original with the board of public works. The water commissioners had constantly made a practice of rejecting all bids and then letting the contract for pipes and other supplies to one corporation whose work was found by experience to be the best. The whole practice of advertising for bids had become a mere piece of legal red tape. It had no other value than to secure a reasonably low price from the company to whom as was well known the work advertised would finally be given. The same plan was followed later.

(111) Prov. Journal, March 9, 1887.

(112) Ibid, speech of Councilman Anthony.

bly but again political influences were brought to bear and the bill failed to pass. Matters went on much as before. There were further serious charges of gross incompetence and extraordinary and unnecessary increase of work. Streets thoroughly macadamized were torn up in a few days for the construction of sewers. The board refused to accept the recommendations of the city engineer as to certain sewer pipes, improper contracts were let and it became necessary to pay damages to the contractors and order other materials. The supervisors of inspection of sewer work were ordered to report to the board of public works instead of to the city engineer who, according to ordinance, had authority to superintend work under his specification, and it thus became necessary to have two sets of inspectors.¹¹³ The new sewerage system provided for surface water, thus allowing the construction of nearly a flat roadway, but in the highway department the old system of road building with highly crowned centers and deeply curved gutters was still maintained, thus needlessly wasting money for frequent repairs on streets which were quickly worn out by heavy teams.¹¹⁴ Mr. Corliss declared that the condition of a pumping engine which he had built for the city was wholly due to lack of care and, when soon afterwards the board of public works was abolished, new methods of firing at one of the pumping stations reduced the cost of coal \$2,443 within a year.¹¹⁵ Opposition to the board culminated on March 23, 1888, and a bill passed the legislature authorizing the election of a commissioner of public works by the city council in concurrent vote and vesting the city council with power to determine his salary and term of office; but the political power of the board of public works was still vigorous. Meeting after meeting was held and month after month passed

(113) Prov. Journal, Feb. 20, 1888.

(114) Doyle's inaugural, 1885. The financial effect of this unbusiness-like method of work can be partly studied in the schedules of expenditure. Such discussion has been omitted from the text because of the unreliable character of the statistics obtainable and because of the need of fuller details as to the method of construction of the streets and the number of square feet paved, macadamized or concreted, etc. For the construction cost, however, see Page 367.

(115) Report of the public works department. Oct. 1, 1890, Pub. Docs. No. 13.

while a deadlock between the two branches of the city council, each trying to delay action in the interests of its particular candidate for the office, kept the board of public works in power. In September, 1888, the city council having adopted Mr. Gray's sewerage plans ordered the precipitation plant to be constructed, but owing to the deadlock this important work was delayed and the business in charge of the board continued to be managed in the same haphazard and incompetent fashion as before. Contracts for important work were let by it as though it had a perpetual lease of life.¹¹⁶ The common council was summoned to a joint meeting by the board of aldermen at which the latter offered no concession or new candidate. They had been "invited to a conference", said Councilman Southwick, "and treated to a spectacle".¹¹⁷ Attempts were meanwhile made to authorize the construction of sewers by a special sewerage commission but they also failed. Three months later and ten months after the passage of the enabling act John A. Coleman was elected commissioner of public works.¹¹⁸

The election of Mr. Coleman, however, did not facilitate the construction of the sewerage system. He himself was a civil engineer of ability and he had studied sewerage and other problems of public works.¹¹⁹ He did not approve of Mr. Gray's plans. Provision for manufacturers' wastes was to his mind an essential part of the sewerage problem and for this Mr. Gray had made no specific provision. The common council was friendly to Mr. Coleman. The board of aldermen and the leading press of the city favored Mr. Gray. The act authorizing the appointment of the commissioner of public works contained a remarkable provision in its second clause by virtue of which all the authority, powers and duties as to sewers conferred by state statute or amendments thereof, and all the authority as to water works and highways conferred by city ordinance or amendments thereof, upon the board of public works were

(116) Prov. Journal, Sept. 18 & Oct. 5, 1888.

(117) Ibid, Oct. 30.

(118) Feb., 1889.

(119) Report of public works department, Dec. 31, 1889, & Pub. Doc., 1890, No. 13.

vested in the commissioner of public works. Thus all ordinances as to the powers of the board of public works then valid were by a single phrase converted into state statute and made irrevocable by the city legislature. The reaction against the triple headed board had resulted in a law more comprehensive in its provisions than the ardent advocates of a single headed commission could have hoped for, and, indeed, more comprehensive than its framers intended. The appointment of his whole official force was conferred upon the commissioner, except that to the city council was reserved the right of approval of the salaries of employees receiving over \$1,000 a year. The commissioner appointed a private secretary and requested the city council's approval of a salary of \$2,500 for him. The common council passed the resolution but the board of aldermen non-concurred¹²⁰ by a vote of 6 to 4. To this rebuff the general assembly replied by an act, passed in the house after a long and noisome discussion over the fitness of the secretary for his office, by a close vote of 29 to 27 and in the senate by 26 to 6, creating the position of secretary of the commissioner of public works at an annual salary not over \$3,000 to be paid by the city treasurer on order of the commissioner of public works. This levy upon the city's funds without the consent of the city council was refused by the city authorities until its technical legality had been enforced by an opinion of the supreme court.

The common council having directed the commissioner to build the improved sewerage system substantially in accordance with Mr. Gray's plans, the board of aldermen requested Mr. Coleman to discuss in its presence the merits of such plans. The commissioner refused to do so on the ground that such an act was not within the scope of his statutory powers. The board of aldermen then concurred in the council resolution.¹²¹ The city engineer was ordered to prepare all plans, but the plans came slowly. He was desirous of inspecting the work done under his specifications and was reluctant to give them into the hands of an unfriendly department. In September it

(120) Documents of board of aldermen, February 21, 1889.

(121) July 15, 1889, C. C. R. No. 406.

appeared that he had inserted in some contracts a proviso requiring his own inspection of the work. The commissioner had changed the contracts and refused to allow him to make such inspection officially. Matters again were at a deadlock. The council, which, in response to a suggestion of the mayor, had ineffectually tried to pass a resolution directing the construction of the sewers by a specially appointed commission, now found its efforts blocked by the statute powers of its commissioner. The claim of the commissioner to immediate supervision and management of all such work was sustained by the city solicitor and the powers of the council were found to be merely directory and broadly supervisory and, as it had no authority to delegate its directory and supervisory powers, they were of little value.¹²² The city engineer, having personally inspected some materials, ordered the work stopped on two sewers, while the council again vainly attempted to confer upon him its supervisory powers. On January 20 in a long discussion between one of the aldermen and the city engineer a flood of light was let into the complex details of the situation. It then appeared that since the approval of his plan on July 22, 1887, the main aim of the city engineer had been to build at once his precipitation plant which was original with him, and a main line leading to it, regardless of expense or of the time when it would become practically useful.

The legislature was then in session. It had been intended when the bill creating the office of commissioner of public works was passed in 1888 to abolish the office of city engineer as then constituted, but the clause providing for such a change was inadvertently omitted.¹²³ Bills with the same purport had subsequently been prepared and failed, but on May 1, 1890, in the face of protests of the mayor, city council and city solicitor, an act was passed abolishing the then existing office of city engineer and conferring on the commissioner of public works the power to appoint a city engineer.¹²⁴

(122) C. C. R., November 18, 1889, 420.

(123) Alderman Dennis' speech, Board of Trade, May 20, 1890.

(124) A. & R. Jan. Sess., cap. 869. The bitterness of personal

The duties of the city engineer, however, were not confined to the services which he rendered to the department of public works. He was official custodian of all city sewer and street plats and had been performing much work in connection with parks and terminal facilities. He persisted in attending to these duties until forcibly prevented from entering his office in the city hall.¹²⁵ His successor on assuming the duties of the office found no drawings or plans of the much discussed precipitation plant, although it had been officially adopted in July, 1887, and a reservoir which had been completed under Mr. Gray's plans at a construction cost of \$143,266.44 was found to be leaking 900,000 gallons of water a day.¹²⁶ Mr. Gray, though legislated out of office, asked for the payment of the balance of his year's salary, alleging that his engagement was in the nature of a contract, but the council refused to pay it.¹²⁷

The act of May 1, 1890, extraordinary as it seemed in legislating the city engineer to idleness, was almost equally extraordinary in its other provisions. Since the passage of the act of 1888 the common council had been attempting, and not entirely from disinterested motives, to get control of the construction in the sewer department as well as the control of the powers of the board of public works.¹²⁸ Partly to defeat this scheme the city council was deprived of its authority to elect the commissioner of public works and his appointment was vested in the mayor with the advice and consent of the board of aldermen. The term of office was fixed at three years beginning March 1, 1891. He was to serve until his successor was appointed and no provision was made for his removal from

feeling displayed was shown in the failure of the city council to re-elect the city solicitor until nearly three weeks after the usual time of election, because, though he had been a faithful official for many years, he was thought to be partial to Mr. Gray. Records of Common Council, May 5 and May 20, 1890, and Prov. Journal reports of same.

(125) C. C. R., 1890, pp. 193, 194, 218 & 220.

(126) Report comr. pub. works, July 1, 1890. Nearly \$90,000 was expended in repairing it under the advice of the subsequent city engineer, but to no purpose, etc. A much more successful system of patching has since been adopted.

(127) C. C. R. 1890, 310.

(128) The act also conferred on the commissioner of public works power to construct and maintain bridges, most of which had been exercised by the city engineer.

office. The approval of the salaries of all appointees over \$1,000 was reserved to the city council, except the city engineer and his assistants whose salaries were subject to the approval of the board of aldermen alone.¹²⁹ There were bitter protests against the law. Its constitutionality was questioned as it practically placed certain powers over expenditures in the hands of the board of aldermen, but the city solicitor explained "there is no restriction of the powers of our legislature over municipal corporations and its authority is therefore supreme".¹³⁰ It was described as a needless and gross violation of the principle of home rule.¹³¹ The conditions also were extraordinary. The vital interests of the city were at stake and important public works involving the expenditure of millions of dollars had been delayed for nearly three years by the inability of highly paid city officials to work in accord with each other and to perform the duties for which they were selected. For such conditions the conflicting statutory and ordinance powers were not alone chargeable. The legislative branch of the city government had become so permeated by political influences that nothing could be expected from it. Had the general assembly repealed all laws relating to the public works department and conferred upon the city the authority to recreate the department, fix its powers and provide for their execution by officials elected or appointed as the city council should determine, there was little reason to believe that such powers would have been wisely used. Mayor Charles Sidney Smith in his inaugural a few months afterwards deprecated such interference with local autonomy, but his remedy of abolishing the common council and the system of dual legislation, creating a single advisory board and conferring on the mayor broader executive power in conformity with modern business principles, was a radical remedy for the prevailing conditions.¹³²

(129) Robert E. Smith, the present incumbent of the office, was appointed March 21, 1891. On May 1, 1893, Mr. Shedd's salary as city engineer was raised to \$6,000. It thus happened owing to the abnormal development of administrative control that the head of a department with a salary of \$5,000 appointed a subordinate with a salary of \$6,000.

(130) C. C. R., 1890, 192 & 286.

(131) Prov. Journal, May 2, 1890. (132) Inaugural, 1891.

Some attempts have been made to change the law of 1890 but they have not been vigorous, and such marked improvement in the efficiency of all the departments under his control has been made by Mr. Smith, appointed commissioner in 1891, and by his secretary that all opposition to the law seems to have ceased.

Nearly the whole of the sewerage system as planned by Mr. Gray has been completed at the present time and the precipitation plant was finished in the year 1901. The disposition of the manufacturers' wastes has been considered at various times and the city has proposed to acquire statutory power from the general assembly to prohibit the mills from polluting the public waters.¹³³ The matter is at present in abeyance pending the completion of an arrangement under which such wastes shall be cared for by private parties.¹³⁴ The maintenance cost of the sewerage system is now about \$70,000 per annum.¹³⁵

No additions were made to the sinking funds for the water bonds from water works receipts until 1889, when for the first time the income from water rents exceeded the cost of maintaining the water system. The lack of any surplus income previous to that date was due largely to reductions made in the water rate to large consumers for the purpose of favoring manufacturing establishments.¹³⁶ The attempt to cater

(133) City Documents No. 30, 1895.

(134) Mayor Baker's inaugurals, 1898-1900 inclusive, and C. C. R. No. 10, 1900.

(135) See Schedules of Expenditure. Construction cost of sewers is discussed in connection with debt. See Page 364.

(136) Rates for measured or estimated water were adopted January 25, 1872, at 3 cents per hundred gallons. Reductions in price were made December 31, 1877, in form of a discount, September 9, 1882, by an extension of the discount system to large takers; February 11, 1887, elevator rates were fixed 1½ cents per hundred gallons; January 1, 1891, all rates were reduced to 3 cents per hundred gallons and 1½ cents per hundred gallons for the excess over \$800 worth of water used from a single tap; March 5, 1892, a 1½ cent rate covered excesses over \$600 worth of water from a single tap; January 1, 1895, a discount of 20 per cent. was granted on water supplied through a meter for elevator purposes.

The city voted to supply water to the other towns whenever the

to large users of water has proved to be a failure, as the increased use thus far has been largely, if not wholly, due to the normal growth of the city.¹³⁷ Until the end of the fiscal year 1891 the total payments to sinking funds had been \$59,358.79; in that year the policy of reducing rates as rapidly as the income showed an excess over the cost of maintenance was abandoned, and since then the more businesslike policy of providing for the payment of bonds has been adopted. Within the ten years ending September 30, 1901, the excess of receipts over maintenance cost has been \$882,384.71. Amicable arrangements have been made with the manufacturing plants situated along the source of the water supply and much has been done within the past fifteen years in keeping such sources free from contamination. The question of filtration, however, arose in 1890 and 1891, and by reason of the strenuous efforts of some manufacturers of filter plants an appropriation of \$180,000 was made March 3, 1893, to construct a filtration plant and gravity lifts for the filtration of the water supply, but owing to various delays action under this resolution and others was postponed temporarily, and in 1896 the money which had thus been appropriated was transferred to a fund to be expended for constructing a high pressure system for fire protection.¹³⁸ The question of water filtration was meanwhile considered by various committees¹³⁹ and in May, 1902, provision was made by ordinance for natural filter beds, the cost not to exceed \$225,000. They are now in process of construction.

The control over the sidewalks of the town of Providence

income would pay 8 per cent. on cost of pipes and expenses of laying them. (C. C. R., 1881, 52.) When Johnston exempted the pipes from taxes, the city voted to lay pipes therein.

(137) Report of the committee on water rates, October 18th, 1888. City Doc. No. 24.

(138) C. C. R. No. 234, May 26, 1896.

(139) C. C. R. No. 228, June, 1898. Records of board of aldermen, July 9, 1900.

was vested in the sidewalk commissioners,¹⁴⁰ but in 1841 the powers of the sidewalk commissioners were conferred upon the city council.¹⁴¹ At various times subsequently the city council conferred its powers upon the street commissioners, the surveyor of highways and the highway commissioners, and lastly upon the board of public works.¹⁴² The sidewalk acts and ordinances, however, have never been strictly enforced and the board of public works in interpreting the laws and ordinances as to its powers to superintend, order and direct the building and altering of any sidewalk in the city seems never to have taken action in any specific case unless ordered to do so by the city council. Thus there had grown up a custom of referring every case of defective sidewalks to the city council; that body then ordered the owner of the abutting property to build or make the repairs needed. If the owner then failed to comply, a second resolution was passed by the city council directing the board of public works to do the necessary work. Under such methods of procedure the commissioner of public works was practically powerless to enforce the sidewalk laws and ordinances.¹⁴³ After some ineffectual attempts to improve matters,¹⁴⁴ the result aimed at was accomplished by a city council resolution in 1895 transferring to the commissioner of public works all the powers of the city council under the act of 1841.¹⁴⁵

THE CITY DEBT.

The objects for which a debt has been created during the past twenty years have not changed greatly. Owing to the fall in the rate of interest the amount of interest payable annually has increased by no means as rapidly as the gross debt. Owing to the longer term of the bonded obligations

(140) Passed Nov., 1821. Ordinances, Ed. 1854, 58.

(141) A. & R. Jan. Sess., 1841, 14.

(142) Ordinances of 1880, cap. 151.

(143) See references in Note 119.

(144) C. C. R., 1891, 434.

(145) C. C. R. No. 446, September 27, 1895, and Ordinances, Ed. 1899, 120.

which have been issued in recent years the payments to sinking funds also show a slower increase, while the increase in wealth combined with these two facts resulted in a decrease of the tax assessed for interest and sinking fund purposes from 53 cents on the hundred dollars in 1881 to 46 cents on the hundred dollars in 1900. Moreover the increase in population was about 67.6 per cent., so that the per capita debt decreased about \$3.76.¹⁴⁶ The whole of the debt of \$10,202,688.22 outstanding in 1880 has been liquidated, except \$91,000 of the city hall and sewer loan and \$2,666,000 of the water loan which were refunded in 1897 and 1900 respectively.

These twenty years may be divided into two periods, that of 1880-1889 during which the net debt decreased slightly from \$8,843,500 to \$8,216,900 and the per capita debt decreased from \$84.38 to \$62.21, and that of 1890-1900 during which the net debt increased to \$14,158,800 and the per capita debt increased to \$80.06.

This increase of over 70 per cent. in the net debt within the last ten years began, as we have already seen, in 1887, in connection with the orders of the board of aldermen for building and curbing new streets, and it was very marked in 1891 when, within less than thirty days, the city was authorized by the legislature to increase its bond issues by \$4,000,000 for water works, sewers, schools, parks and highways. The tendency to incur debt, however, received its strongest impulses not only from the prosperity of the country at large, but from a series of purely local events, political and fiscal, whose almost coincident occurrence reinforced each other.

As the beginning of the large debt of 1854 followed an extension of the suffrage, so the debt which has been created since 1890 received a strong impetus from the political influences following the admission for the first time in 1888 of naturalized citizens possessing personal property to the right of vote for members of the city council. Some

(146) The increase 1880-90 was as follows:—gross debt 65.7 per cent.; net debt 60.1 per cent.; wealth 65.7 per cent.; population 67.7 per cent.; interest payments 45.7 per cent.; rate of tax 18.6 per cent.

"logrolling" is normal in all popularly elected legislative bodies, but during the past few years the amount of such work in the interests of those wards which contain a large foreign population has been particularly noticeable, especially just preceding elections.

In 1889 the water works became a paying enterprise, and, instead of an annual deficit which must be met by taxes, the city was freed from providing for a water debt of \$6,381,000.

In 1890 the total debt, exclusive of the net debt for water works, was \$2,390,300, or about one-half of the amount allowable under the local debt limitation act.

Within the four years 1886-1889, the tax assessors had added over \$16,000,000 to the tax rolls, although in the previous six years local valuations had increased less than \$9,000,000. Within the five years 1886-1890 also the tax rate had increased only 5 cents on the hundred dollars.

The settlement of the terminal question in 1889, on a tentative basis, promised to yield the city a large net money payment, instead of a burden of debt.

Thus to the comparatively small net debt was added the alluring prospect of great ease in paying it. The hopes thus created by appearances on every side were kept up for eight years during which the general assembly passed twenty-three special statutes authorizing loans amounting to \$8,800,000 exclusive of water loans, and the city's expenditures for interest and sinking funds amounted to \$614,000 annually.

THE DEBT FOR WATER WORKS.

To meet the construction expenses of the water works bonds have been issued since 1880 amounting to \$1,840,00¹⁴⁷ and of the \$4,000,000 bonds due July 1, 1900, \$2,666,000 were refunded. Owing to the changes in method of accounting,

(147) The issues have been as follows:—\$483,000, 30 year, 3½ per cent., sold at 112.175 in 1886, ordinances chapter 325; \$817,000, 30 year, 4 per cent., sold at 105.889 and 106.077 in 1893, ordinances chapter 444; \$200,000, 30 year, 4 per cent., sold at 114.61 in 1896, ordinances chapter 715; \$250,000, 30 year, 4 per cent., sold at 114.31 in 1897, ordinances chapter 773; and refunded \$2,666,000, 30 year, 3 per cent., in 1900, sold at 100.13. A. & R. cap. 764, and Ordinances, cap. 67.

because of the limitation of debt act of 1878, all maintenance expenses of the water works have been met as far as possible by the income from water rents and sales of materials on maintenance account; but from 1879 to 1888 inclusive¹⁴⁸ the maintenance charges exceeded such income by amounts varying from about \$116,000 to about \$11,000, and during the ten years deficiencies amounting to a total of \$678,213.75 were paid from the general income of the city.¹⁴⁹ The practice hereafter to be adopted of charging all extensions of water service to maintenance will obviate the need of incurring further debt for the water works, except in case of such extraordinary works as reservoirs, and, although the maintenance account will be increased, the interest charges will be decreased owing to the refunding of the water loan due in 1900. These, with the increasing income, will add rapidly to the sinking funds and they will be more than adequate to meet the \$1,500,000 water bonds which mature in 1906.

THE DEBT FOR SEWERS.

The amount of bonds issued for the construction of sewers has been \$5,775,000, of which \$1,000,000 was paid in 1889. Of the amount now outstanding \$731,000 need not have been issued had the city council followed more strict business methods. The failure to observe such principles occurred in connection with the receipts from sewer assessments. The sewer assessments have always been considered as extraordinary receipts and as such not usually applicable to general purposes. The laws relating to them, however, do not specifically provide that such receipts shall be expended for sewer construction and therefore the city council is not legally estopped from disposing of them in any other way. The view of the scope of a construction account which prevailed until the debt

(148) The income from such sources first exceeded the maintenance charges in the fiscal year 1889.

(149) The city pays to the water works account the amounts due from it for water used for municipal purposes,—about \$40,000 to \$50,000 each year.

limitation act of 1878 included interest charges on temporary loans issued on construction account ¹⁵⁰ and such construction charges were met by the income from sewer assessments and from sales of bonds and were supplemented by taxes when necessary. Thus until 1880, when a special account with sewer assessments was begun, such assessments seem to have been exclusively used to pay for sewer construction.¹⁵¹ From that time until the end of the fiscal year 1894 all receipts from sewer assessments were transferred to a sewer construction account.¹⁵² There was a balance of \$85,582.72 to the credit of the assessment account at the beginning of the year 1895. The income from assessments in that year was \$217,635.31, making a total of \$303,218.03 properly applicable to sewer construction and to payment of a portion of the floating loans of over \$700,000 then outstanding for sewers, but the whole of the floating loan was funded by the issue of \$800,000 bonds, while \$287,433.37 of sewer assessment receipts was transferred to meet ordinary expenses in various other departments. In the city election of 1895 a number of independent candidates were elected to the city council and an improvement in financial affairs was looked for, but, though many of the same candidates were re-elected for two or three years, no marked change was made in the application of these extraordinary receipts. Of \$152,688.83 available from sewer assessments in 1896, \$36,073.51 was used for sewer construction and \$91,500 for miscellaneous purposes, while the funded sewer debt was increased by an issue of \$500,000 of bonds. In 1897 the whole fund¹⁵³ of \$120,553.55 was transferred to contingencies and a further bonded debt of \$300,000 for sewers was issued. The same policy has been pursued each year since. The total amount thus diverted from sewer construction to miscellaneous, and

(150) C. C. R. No. 1181, 1874.

(151) Viz: cost of construction to September 30, 1879, \$1,508,275.12, interest on temporary loans \$123,785.51, total \$1,632,060.63. Income from assessments was \$332,379.61, from funded and floating loans \$1,057,313.42, from general taxes \$242,367.60, total \$1,632,060.63.

(152) Less some small charges for refunds of sewer assessments.

(153) Except a refund of \$62.58.

usually ordinary, expenditures during the years 1895-1900 was \$731,055.10; meanwhile a funded debt was incurred for sewer construction amounting to \$2,350,000.

A state law, passed in January, 1901, appropriates sewer assessments during the year following their receipt to sinking funds for the sewer bonds, but such a law does not wholly obviate the existing evils. Inasmuch as local taxes are assessed for general expenses and for "sinking funds, notes and interest" the law will decrease the rate of tax necessary to assess for the latter purpose, but by just so much will it be necessary to increase the taxes for the former purposes. During the past six years the sewer assessments have been transferred almost wholly to the general funds and from the general funds appropriations for sewer bond interest and sinking funds have been provided. Thus nothing is gained by the new law except the specific setting aside of a portion of the now extraordinary income, upon which calculations for the appropriation bill cannot properly be based, as a definite appropriation for sinking funds for each following year upon which hereafter calculations can be based. The new law does not reach the vital point of providing for sewer construction directly in paying floating loans so as to obviate the issue of bonds.¹⁵⁴ A law was needed which would have stopped further transfers of extraordinary receipts to ordinary expenditures, have appropriated sewer income to extraordinary sewer expenses¹⁵⁵ and thus stopped further needless issues of bonds.¹⁵⁶

THE DEBT FOR HIGHWAYS.

The debt for highways is in a large measure due to the failure to properly distinguish between maintenance and con-

(154) In so far as sewer assessments are payable in three annual portions they bear interest at the rate of 6 per cent. and the city is thus recouped for interest charges on its floating sewer loans incurred against deferred payments for sewer assessments.

(155) In the city accounts payments to sinking funds are classed as ordinary expenses. In my schedules I have thought best to make no distinction of this kind between ordinary and extraordinary expenses, but to distinguish between maintenance and construction account on the one hand, and general expenditures and debt operations on the other, thus classing sinking funds with debt operations.

(156) The sewer bond issues have been as follows:—\$1,125,000, 30

struction, the whole cost of rebuilding streets without changing the character of their construction being classed as "new work", but a portion of it is also due to influences, to which all popularly elected bodies are subject, which have brought about extravagant expenditures for new streets on the one hand, while blocking all legislation looking toward charging the cost of them to the owners of abutting estates, for whose benefit they have been in the first instance almost wholly built. The first loan for highway purposes was authorized, as has already been noted, in 1887.¹⁵⁷ It was a loan for \$200,000 of which \$20,000 was to be paid each year from general taxes. It was necessitated by the constantly increasing demands for highway purposes although the annual appropriation for highways had doubled in the five years 1882-86.¹⁵⁸ Mayor Robbins had expressed the hope that, when the outstanding orders for which this money was borrowed were executed, there would be no need again to exceed the annual appropriation.¹⁵⁹ But a compliant general assembly had not thus far refused to sanction any issue of obligations that the city had asked for, and, this easy way of satisfying a clamoring constituency having been once entered upon, proved very alluring to the council. In the fiscal year 1888 \$83,000, and in 1889 \$66,000, of the special loan was expended, while the regular annual appropriation was exceeded by nearly \$15,000. Orders for work to cost over \$100,000 had again accumulated in excess of the available funds of the department. In 1890, before the first loan had been exhausted, another similar loan for \$300,000 was authorized¹⁶⁰

year, 4 per cent., sold at 111.67 in 1891, ordinances chapters 325 & 335; \$500,000, 30 year, 4 per cent., sold at 108.289 in 1892, ordinances chapter 368; \$500,000, 30 year, 4 per cent., sold at \$105,539 in 1893, ordinances chapter 445; \$800,000, 30 year, 4 per cent., sold at 113.952 in 1895, ordinances chapter 636; \$500,000, 30 year, 4 per cent., sold at 113.69 in 1896, ordinances chapter 714; \$300,000, 30 year, 4 per cent., sold at 115.50 to 113.93 in 1897, ordinances chapter 771; \$200,000, 30 year, 3½ per cent., sold at 107.61 in 1898, ordinances chapter 822; \$250,000, 30 year, 3 per cent., sold at 100.50 in 1899, ordinances chapter 878; and \$300,000, 30 year, 3 per cent., sold at 100.13 in 1900, ordinances chapter 68.

(157) A. & R., May Sess., 1887, cap. 658.

(158) Viz: from \$100,000 to \$200,000.

(159) Inaugural address, 1888.

(160) A. & R. Jan. Sess., 1890, cap. 870.

and, while there was still on hand an unexpended balance of it, a further loan of \$700,000 was sanctioned in 1891.¹⁶¹ Loans issued under this act were temporarily, and, indeed, illegally, added to the floating debt.¹⁶² Thus fostered, highway expenditures grew rapidly. In 1890 they had been \$357,000. In 1891 they were nearly \$560,00 and in 1892 they exceeded \$660,000. In January, 1893, another half million loan was authorized and the highway expenditures exceeded \$633,000. Within a few months the floating debt for highways reached \$966,000 and thirty year bonds were issued to the amount of \$1,200,000.¹⁶³ During the five years 1890-94 many improvements in streets had been made but none such as warranted a loan for a thirty year period and most of the streets will probably need rebuilding in ten years.¹⁶⁴ Objections to the continuance of this policy were soon heard. A proposition to hire a further sum of \$600,000 passed the city council in spite of a minority report showing conclusively that some of the charges to be incurred in maintaining the streets were almost entirely for the benefit of adjoining property owners.¹⁶⁵ Of this sum \$500,000 was issued in 1897¹⁶⁶ and within a few days, while \$100,000 of the loan of 1895 was still unissued, the common council by an overwhelming vote of 32 to 8, and in face of protests of the chairman of the committee on finance, voted to apply for authority to issue a further loan of \$200,000. The money was not needed. The commissioner of public works reported that enough funds were in hand or available for exist-

(161) A. & R. Jan. Sess., 1891, cap. 941.

(162) In the laws authorizing these loans as in the laws authorizing the issue of nearly every other loan, except water loans, the sinking fund provisions are mandatory and a strict interpretation of them requires the annual appropriation of a sinking fund to meet such obligations whether issued in the form of bonds or notes, but the city council has interpreted the authority thus given as authorizing the issue of floating loans without providing sinking funds until such a time as the floating loans are funded,—a practice of doubtful legality.

(163) They were 4 per cent. bonds and sold at from 110.815 to 111.408, ordinances, 1894, cap. 557.

(164) About six miles of streets were paved and thirty-three miles curbed and built.

(165) C. C. R. 1895, 161 & 164.

(166) They were 30 year, 4 per cent. bonds and sold at 115.50, ordinances, chapter 770.

ing needs, but the usual cry of work for the employees of the city and the danger of damages for negligence if the city did not spend more money in maintaining its streets were effectually urged and the board of aldermen passed the bill to hire the money "for the future" by a vote of 5 to 4.¹⁶⁷ It was vetoed, however, by the mayor.¹⁶⁸ Another attempt to borrow \$200,000 with a rider providing for the assessment of abutting owners for the cost of streets built after July 1, 1898, failed. The estimated cost of building all received but uncurbed streets was \$637,419 and the cost of work on streets which then needed building was placed at \$331,714.¹⁶⁹ In the absence of money to be procured from loans, the aldermen raised the annual appropriation for highways from \$200,000 to \$225,000 in 1898 and during the fiscal year 1899 it was increased by additional appropriations of \$34,000. The appropriation for the fiscal year of 1900 was \$250,000 and \$21,000 was added to it during the year. During the same year a further loan of \$100,000 was authorized. The \$100,000 authorized in 1895 was issued and \$100,000 of the \$300,000 installment loan of 1890 was funded.¹⁷⁰ The total outstanding bonded obligations for highways amount to \$2,000,000. Interest charges are \$77,000 and sinking fund requirements are \$41,000 annually, about one-half the normal maintenance charges for highways.

THE DEBT FOR PARKS.

Expenditures for parks have been on an equally liberal scale and of the \$2,000,000 spent during the past ten years, \$1,309,000 has been obtained by the sale of bonds maturing in from thirty to fifty years from date of issue.¹⁷¹

THE DEBT FOR SCHOOLS.

The issue of loans for school building purposes was not new to this period, but to depend on bonded obligations as

(167) Prov. Journal, April 16, 1897.

(168) C. C. R., 154, April 19, 1897.

(169) Prov. Journal, May 3, 1898.

(170) The bonds were 30 year, 3 per cent., and sold at 100.13, ordinances 1900, chapter 69.

(171) The issues were as follows:—\$75,000, 18 year, 4 per cent.,

the sole source of expenditures for all new, and all important alterations of old, school houses was to carry the principle of deferred payments to an unbusinesslike extreme. In this species of bond issue, as in that issued for highway purposes, money so easily got proved at first to be only a temptation which drew in its train a series of further loans until the demands for interest and sinking funds forced a halt.

Loans have been issued since 1891 amounting to \$1,567,500, of which all except \$300,000 run for a term of thirty years, and the annual fixed charges for interest and sinking funds are \$97,000. A large number of the new primary buildings have been constructed of wood. The total sum has been expended for schools of various grades as follows:—high schools, \$545,400; grammar schools, \$261,500; primary, \$752,300. But while bonded obligations running thirty years have been issued for primary schools and an average annual increase in facilities has been furnished for 480 pupils, the actual increase in average attendance in this grade has been 553. For ten years an annual expenditure sufficient to equip primary buildings with seating capacity of 553 should have been purely a maintenance charge. Instead, however, bonds have been issued for facilities by no means adequate to present needs, and the annual fixed charges for interest and maintenance are \$47,000,—a sum nearly half enough to build the annually necessary new buildings for this grade. On the other hand, grammar school buildings have been built providing for an average annual increase in attendance of 200 pupils, while the actual average increase has been only 91.¹⁷² The new high school buildings, for which loans might to some extent be sanctioned, have been built on such liberal scale, in order to balance the political interests of the east and west sections of

sold at 101.67 in 1891, ordinances chapter 329; \$500,000, 30 year, 4 per cent., sold at 108.289 in 1891, ordinances chapter 362; \$674,000, 50 year, 3½ per cent., sold at par in 1897, ordinances chapter 783; \$60,000, 30 year, 3 per cent., sold at 100.50 in 1899, ordinances chapter 879.

(172) In the year 1900 there were nearly 50 rooms in grammar school buildings used for primary school purposes.

the city, as to far exceed the needs for many years, and the money thus needlessly expended is not only lying idle, but is subject to interest and sinking fund charges. Thus the bond issues for school purposes have not only been unwarranted, but the proceeds of the issues have, to a large extent been distributed very unwisely among different kinds of buildings. Some borrowed money has been used for purely maintenance charges and some for buildings which will need to be rebuilt once, and probably twice, within the period for which the bonds run.

THE DEBT FOR GENERAL PURPOSES.

The period of six years of extravagance and dependence on loans instead of taxes beginning in 1890 ended, as had the periods of extravagance in 1855 and 1878, in the issue of a loan for miscellaneous purposes of \$640,000 in 1897¹⁷³ and \$24,000 in 1899.¹⁷⁴ The cost of some of these improvements should have been met by taxes or other special forms of income, while the bonds for others should have matured at different times according to the degree of permanence of the improvement for which they were issued.¹⁷⁵ Of the floating loans of \$497,500, \$341,700 has been incurred for various

(173) Public improvement loan issued for 40 years at $3\frac{1}{2}$ per cent. sold at par, ordinances cap. 782.

(174) This amount was part of a public improvement loan for \$84,000, 30 year, 3 per cent. bonds, sold at 100.50, ordinances cap. 879.

(175) The loans were for the following purposes:—putting electric wires under ground (in conduits, built and owned by the local telephone company and therefore merely a change in location of the wires and consequently purely a maintenance charge) \$29,229.18; filling cove basin \$52,000 (the land thus made, being subsequently sold to railroad corporations for a sum largely in excess of the cost, should have been wholly paid for by the proceeds of such sale, as was the case with part of the cost so incurred. See auditor's report, 1896, p. 34.) ; state house site, a gift from the city to the state for which a 40 year loan was warranted, \$190,000; new central police station, for which perhaps a 20 year loan might be sanctioned, \$150,000; bridges, for which a loan for a reasonable period might be sanctioned, \$58,430.82; refunding city hall and sewer loan, due in 1895, (which by fiction was said to be all for the sewers, the city hall being considered as paid,) \$91,000; purchase of land for city yard \$69,340. The loan of 1899 was \$24,000 for a central office fire alarm system which, as chiefly an improvement in the existing system, should have been paid for from current income.

purposes for which doubtless bonds will subsequently be issued.¹⁷⁶

While thus an almost wholly unnecessary debt was being incurred for schools, highways and miscellaneous purposes and while sewer assessments were being misused to promote a policy of extravagance, there were still other funds—those in the hands of the committee on city debt—which by general ordinance were appropriated to paying the floating debt, but which were diverted year after year to miscellaneous purposes. These funds consisted of the unexpended balances of general appropriations and other receipts from the sales of property and back taxes.¹⁷⁷ Previous to 1886 they had been used in paying off the funded or floating debt, as the ordinance creating them directed, or, when not needed for such purposes, they had been appropriated to “school houses and lots”.¹⁷⁸ But in 1886, for the first time, \$8,927 of them was appropriated to general purposes.¹⁷⁹ Precedent being thus established, the funds of the committee on city debt were drawn upon by the city council and its finance committees to eke out appropriations of every sort and kind.

In 1894 the city received in payment for land for rail-

(176) Viz; parks, \$12,700; fire stations, \$91,500; police stations, \$25,000; schoolhouses, \$117,500; sewers, \$20,000; bridges, \$40,000; and highways, \$35,000.

(177) See Page 197.

(178) The constantly recurring items of income from curbing and sidewalks noted in the auditor's reports are omitted because they are a payment for work done for private parties, and therefore properly to be credited in the curbing and sidewalk account.

(179) The regulation governing the disposition of the funds of the committee on city debt was in the form of city ordinance and could therefore legally be changed by the city council at any time. The committee on city debt was an anomaly in the city government after the creation of the board of commissioners of sinking funds. Its funds should have been transferred to the keeping of the latter where they would have been beyond the control of the city council and the committee itself should have been abolished. It was a committee to which by ordinance certain funds were appropriated to be used for specific purposes, but such funds were still entirely within the control of the city council, and could, by amending the ordinance, be transferred in whole or in part to any purpose whatever before they were used for debt payments. The committee was abolished Sept., 1901. The funds previously by ordinance appropriated to it are now appropriated to the commissioners of sinking funds.

road terminal purposes \$477,705 which by ordinance was at once covered into the funds of the committee on city debt and should have been partly used to pay off a floating loan of \$392,000 incurred for filling the cove basin, whereby the lands thus sold were partly created. Instead, however, only \$27,000 of the loan was paid and \$354,241.66 of this and other like income was transferred to miscellaneous current expenses. Within the three following years the expenditures were increased by \$65,098.47 for interest on the floating loan issued for filling the cove basin, and though in 1896 a further sum of \$479,000 was received from the railroads for more land, \$52,000 of the debt for filling the cove basin was left unpaid and this amount was finally funded in 1897 for thirty years. By operations of which this is the most notable illustration, the funds of the city debt committee have year after year been used for maintenance charges instead of for paying floating debt. It would have been better to abolish the committee itself and thus the seeming perversion of the existing ordinances would have been avoided. In 1896 the last appropriation was made from this fund to schoolhouses and lots. The amount was \$140.94. During the twenty fiscal years ending 1900 the funds coming into the hands of this committee amounted to \$2,777,154.82.¹⁸⁰ Of this sum \$1,230,878.49 was used for debt purposes and \$1,546,276.33 was transferred to general purposes.¹⁸¹ Had the original intent of the ordinance been fulfilled and had the city council otherwise conformed to its income, the debt would be \$1,500,000 less than at present and annual charges of \$72,500 for the next twenty-five years would have been avoided.

Had the income from sewer assessments and the funds in the hands of the committee on city debt been used as was intended by the original ordinances, had the city council had the courage to pay its way from year to year according to a businesslike division between maintenance and construction accounts, at least \$4,000,000 of the \$14,000,000 net funded debt now outstanding would not have been incurred.

(180) Exclusive of payments for sidewalks and curbing.

(181) Of this sum \$632,000 has been transferred to the account of schoolhouses and lots.

APPENDICES.

THE PRESENT FINANCIAL SYSTEM.

INCOME.

The financial year of the city of Providence begins October 1. Preparations for it begin more than six months earlier. In February and March the heads of most of the various city departments submit to the city auditor estimates of the needs of their departments for the next fiscal year. For a few departments, such as those of contingencies, interest, sinking funds, etc., the auditor makes the estimates. From all of these estimates the auditor makes a complete estimate of the city's needs. He also estimates the probable income for the ensuing year from other sources than the general property tax. This estimate is submitted to the finance committee of the city council for approval and amendment and is then submitted to the city council in the month of March. An estimate having been accepted by the city council the finance committee is ordered to report on the first Monday in May a bill fixing the rate of tax to be levied on general property. In the same month the city council approves, or amends and approves, the tax rate and orders it assessed by the assessors. The tax rate is divided into three parts, part being apportioned as a tax for general purposes, part as a tax for interest and sinking funds and part as a tax to pay the city's portion of the state taxes.

The board of assessors assess the tax on real estate and personal property about July 1st at so much on the hundred dollars. The amount of the tax thus produced and the parties against whom it is assessed are certified to the city treasurer on the first business day in September. It is payable on and after October 1. About three weeks is allowed for payment and taxes unpaid at the end of that period bear interest at the rate of 8 per cent. per annum from October 1.

Poll taxes are assessed by the board of assessors and a list of those subject to poll tax (i. e., all who if registered will be qualified to vote but who have not been taxed for real estate or personal property) is made up in July. This list is also certified to the city treasurer and the poll taxes are payable in November and December.

Dog taxes are payable in April to the chief of police and by him are paid weekly to the city treasurer.

Liquor licenses, and nearly all other business licenses, are paid to the board of police commissioners on the date of the issue of the licenses, liquor licenses running from December 1st of each year. These sorts of income are paid to the city treasurer by the commissioners weekly. A few business licenses are paid to the city clerk who renders a monthly account to the city treasurer.

Franchises taxes are paid to the city treasurer quarterly.

All fees for commissions are paid to the city clerk, except the fees of police officers for attendance at the local or state courts which are paid to the board of police commissioners.

Police court fines are paid to the judges of the police courts and by them returned to the city treasurer monthly.

Fines collected at the county jail, to which institution all who are unable to pay their fines in the police court, and are not discharged, are committed, are paid by the jailer of the county jail to the city treasurer.

Assessments for street improvements, for sewers and for sidewalks and curbing are payable to the city treasurer. Bills for such taxes are added to the property tax bill of the owner of the property against which they are levied. Sewer assessments are payable in three annual installments with interest.

Rents are paid to the city treasurer.

The income from cemeteries is paid to the superintendent of the North Burying Ground and by him returned to the city treasurer monthly.

The income from the parks is paid to the superintendent of the parks and by him paid to the city treasurer monthly.

Tuition of non-resident pupils in the schools (although by law it might be collected by the school committee), water rents, all money due for work performed by the city departments and the state appropriation for public schools are paid directly to the treasurer.

EXPENDITURES.

In March, when the auditor submits his estimate of the amount of money necessary to be raised by taxes to the city council, he submits also an estimate of the probable receipts from other sources than the general property taxes. When, on September 1, the assessors certify to the treasurer the amount of money which will be due from the property taxes, this sum and the receipts from other sources, as estimated by

the auditor, give the amount available for appropriation during the following fiscal year. On or before the second Monday in September the finance committee submits to the city council a resolution providing for the annual appropriations, and this resolution, either as a whole or with changes, is usually adopted on or before the last day of September.

The appropriation bill specifies the amount appropriated for each department and in case a department has certain forms of income which either by state law or city ordinance are appropriated to it the appropriation is fixed at a certain sum with "receipts to be added". The items of income specifically appropriated to the several departments are as follows:—

To the school department all receipts from poll taxes, dog licenses, tuition of non-resident pupils, state appropriations for public schools, sale of books and other supplies and funds invested for the benefit of schools.

To the department of the poor all receipts of the department from the lodging house and wood yard and income from funds invested for the benefit of the poor.

To the pension funds of the school teachers, policemen and firemen respectively one per cent. of the salaries of those employed in those departments, and to the police pension fund all fees of officers for attendance at court.

To the department of parks all receipts from parks and income from funds invested for the benefit of parks.

To the department of highways, sewers and water works all receipts for work done for, or materials sold to, private parties by the department.

To the department of sidewalks and curbing all receipts from sidewalk assessment and the sale of curbing.

To the state one-fourth of all receipts from liquor licenses and one-half of the receipts from licenses of bagatelle and billiard tables and bowling alleys.

To the sinking funds of the water bonds all receipts from the use of water in excess of the cost of maintaining the water works system.

To the sinking funds of sewer bonds all assessments for sewers.

To the sinking funds in general all unexpended balances of the general appropriations, except the general appropriations for parks, sidewalks and curbing and the respective relief funds for firemen and policemen which are carried forward from year to year, all receipts from sales of real estate, and all taxes unpaid at the end of any fiscal year.

Of the general property taxes the specific sums assessed for sinking funds and interest and for state taxes are devoted to those purposes only as far as may be necessary. The excess of receipts over expenditures for such purposes is by law available for general expenditures.

The appropriations having been made and credited to the various departments by the auditor, all bills against them must be approved by him and are paid by the treasurer on presentation of the auditor's draft. The bills of each department, before being sent to the auditor, must be approved and certified to either by the heads of departments, or by the city council committees, or by the various commissions, having departments in charge.

The departments still in charge of committees of the city council are those of the harbor, health, milk, lights, public buildings, sealer of weights and measures, poor, city engineer and treasury.

The departments in charge of commissions are those of the police, fire, parks, North Burial Ground and schools.

Other departments are in charge of their official head.

VALUATIONS, TAXATION AND POPULATION OF PROVIDENCE, 1800-1901.

| Valuations. | | | Tax rates in cents. | | | Amount of taxes assessed. | Per capita valuation. | Per capita tax. | Multiple of increase of valuations. | Multiple of increase of per capita tax. | Multiple of increase of total tax. | Population. | Multiple of increase of population. |
|--------------|--------------|------------|---------------------|------------------|------------------|---------------------------|-----------------------|-----------------|-------------------------------------|---|------------------------------------|-------------|-------------------------------------|
| Real Estate. | Personality. | Total. | State. | Local and state. | Local for state. | | | | | | | | |
| 1795 | ..... | 2,388,300 | ... | ... | ... | 4,531 | 688.84 | 2.10 | ... | ... | ... | 7,614 | ... |
| 1800 | 3,363,400 | 5,217,400 | ... | 30.5 | ... | 16,000 | 1,048.94 | 2.39 | 1.8 | ... | 1.3 | 8,800 | 1.2 |
| 1805 | ..... | 9,230,700 | ... | 22.75 | ... | 21,000 | 696.80 | 1.98 | 1.3 | ... | 1.2 | 10,071 | 1.3 |
| 1810 | 4,564,600 | 7,018,000 | ... | 28.5 | ... | 20,000 | 747.81 | 1.83 | 1.6 | ... | 1.2 | 10,916 | 1.4 |
| 1815 | ..... | 8,163,200 | ... | 24.5 | ... | 20,000 | 755.40 | 1.69 | 1.7 | ... | 1.2 | 11,767 | 1.5 |
| 1820 | 5,682,400 | 8,888,900 | ... | 22.5 | ... | 20,000 | 672.11 | 1.88 | 2. | ... | 1.8 | 15,941 | 2.1 |
| 1825 | ..... | 10,714,200 | ... | 28 | ... | 30,000 | 678.40 | 2.15 | 2.4 | 1.02 | 2.5 | 18,600 | 2.4 |
| 1830 | 6,604,200 | 11,475,400 | ... | 30.5 | ... | 35,000 | 683.06 | 2.08 | 2.2 | ... | 2.1 | 16,800 | 2.2 |
| 1833 | 7,047,900 | 12,618,200 | ... | 31.7 | ... | 40,000 | 673.90 | 2.02 | 2.5 | ... | 2.5 | 19,800 | 2.5 |
| 1834 | 7,257,500 | 12,944,900 | ... | 30.9 | ... | 40,000 | ... | ... | ... | ... | ... | ... | ... |
| 1835 | 7,414,100 | 13,333,333 | ... | 30. | ... | 45,000 | ... | ... | ... | ... | ... | ... | ... |
| 1836 | 7,646,900 | 14,195,500 | ... | 31.7 | ... | 45,000 | ... | ... | ... | ... | ... | ... | ... |
| 1837 | 7,953,900 | 14,516,100 | ... | 31. | ... | 50,000 | ... | ... | ... | ... | ... | ... | ... |
| 1838 | 8,293,500 | 15,384,600 | ... | 32.5 | ... | 55,000 | ... | ... | ... | ... | ... | ... | ... |
| 1839 | 8,577,300 | 15,940,200 | ... | 34.5 | ... | 65,000 | 745.50 | 2.80 | 3.3 | 1.3 | 4. | 23,200 | 3. |
| 1840 | 8,976,800 | 17,295,700 | ... | 37.8 | ... | 70,000 | ... | ... | ... | ... | ... | ... | ... |
| 1841 | 9,408,700 | 18,518,500 | ... | 37. | ... | 70,000 | ... | ... | ... | ... | ... | ... | ... |
| 1842 | 9,757,100 | 18,918,900 | ... | 34.5 | ... | 75,000 | ... | ... | ... | ... | ... | ... | ... |
| 1843 | 11,706,100 | 21,033,100 | ... | 36. | ... | 80,984 | 736.92 | 2.51 | 4.5 | 1.2 | 5. | 32,200 | 4.2 |
| 1844 | 12,167,200 | 22,495,500 | ... | 38. | ... | 90,171 | ... | ... | ... | ... | ... | ... | ... |
| 1845 | 12,997,500 | 23,729,100 | ... | 40. | ... | 102,373 | ... | ... | ... | ... | ... | ... | ... |
| 1846 | 14,676,900 | 25,593,200 | ... | 45. | ... | 122,579 | ... | ... | ... | ... | ... | ... | ... |
| 1847 | 15,639,700 | 27,301,900 | ... | 45. | ... | 128,322 | ... | ... | ... | ... | ... | ... | ... |
| 1848 | 16,637,700 | 28,516,000 | ... | 50. | ... | 169,386 | 770.11 | 4.07 | 6. | 1.9 | 10.6 | 41,500 | 5.4 |
| 1849 | 17,959,600 | 30,780,300 | ... | 53. | ... | 173,730 | ... | ... | ... | ... | ... | ... | ... |
| 1850 | 17,832,700 | 31,959,600 | c3 | 53. | ... | 178,617 | ... | ... | ... | ... | ... | ... | ... |
| 1851 | 18,490,600 | 32,779,300 | 3 | 53. | ... | 197,580 | ... | ... | ... | ... | ... | ... | ... |
| 1852 | 20,005,200 | 33,701,300 | 3 | 53. | ... | 274,001 | ... | ... | ... | ... | ... | ... | ... |
| 1853 | 22,464,900 | 37,279,300 | 3 | 56. | ... | 380,000 | 1,223.83 | 9.15 | 10.7 | 4.3 | 23.8 | 46,000 | 6. |
| 1854 | 33,598,600 | 48,928,700 | 3 | 67.5 | ... | 450,000 | ... | ... | ... | ... | ... | ... | ... |
| 1855 | 36,188,097 | 56,296,297 | 5 | 77.5 | ... | 452,249 | ... | ... | ... | ... | ... | ... | ... |
| 1856 | 36,487,116 | 58,064,516 | 5 | 74. | ... | 452,210 | ... | ... | ... | ... | ... | ... | ... |
| 1857 | 36,799,600 | 57,741,800 | 5 1/2 | 81. | ... | 325,538 | ... | ... | ... | ... | ... | ... | ... |
| 1858 | 36,316,200 | 55,833,200 | 5 1/2 | 80. | ... | 329,807 | 1,148.85 | 6.43 | 11. | 3. | 20.3 | 50,600 | 6.6 |
| 1859 | 36,666,600 | 56,526,200 | 5 1/2 | 80. | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1860 | 37,039,800 | 58,131,800 | 5 1/2 | 56. | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1861 | 36,798,000 | 56,863,200 | 6 | 58. | ... | ... | ... | ... | ... | ... | ... | ... | ... |

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| 1862 | 37,149,000 | 23,969,300 | 61,118,300 | 9 | 65. | ... | 397,269 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 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c. The state tax assessed on Providence until 1824 was assessed separately from local taxes. No state valuations have been made as follows: 1791, 9-956000; 1801, 9580000; 1811, 9-1050000; 1821, 9-1050000. d. Rates of taxes assessed by local boards of assessors upon local valuations, the proceeds of such taxes to be used to pay the state tax. For the true local rate deduct figures under "d" beginning with 1878. The approximate local rate can be found by deducting the figures under "c" before 1878.

DEBT AND SINKING FUNDS OF PROVIDENCE, 1800-1901.

| | Funded debt. | Floating debt. | Total debt. | Sinking funds. | Net debt. | Per capita debt. |
|------|--------------|----------------|--------------|----------------|------------|------------------|
| 1800 | ..... | 22,554.22 | 22,554.22 | ..... | 22,554.22 | 2.97 |
| 1805 | ..... | 30,721.25 | 30,721.25 | ..... | 30,721.25 | 3.49 |
| 1810 | ..... | 38,000 | 38,000 | ..... | 38,000 | 3.80 |
| 1815 | ..... | 17,601 | 17,601 | ..... | 17,601 | 1.61 |
| 1820 | ..... | 29,890.86 | 29,890.86 | ..... | 29,890.86 | 2.55 |
| 1825 | ..... | 43,615 | 43,615 | ..... | 43,615 | 2.74 |
| 1830 | 105,000 | 5,433 | 110,433 | ..... | 110,433 | 6.57 |
| 1833 | 95,000 | 10,633.34 | 105,633.34 | ..... | 105,633.34 | 5.67 |
| 1834 | 85,000 | 19,833.34 | 104,833.34 | ..... | 104,833.34 | 5.46 |
| 1835 | 85,000 | 17,993.33 | 102,993.33 | ..... | 102,993.33 | 5.20 |
| 1836 | 75,000 | 26,093.33 | 101,093.33 | ..... | 101,093.33 | 4.95 |
| 1837 | 75,000 | 22,693.33 | 97,693.33 | ..... | 97,693.33 | 4.63 |
| 1838 | 60,000 | 39,600 | 99,600 | ..... | 99,600 | 4.56 |
| 1839 | 60,000 | 39,689.75 | 99,689.75 | ..... | 99,689.75 | 4.43 |
| 1840 | ..... | *182,588.06 | 182,588.06 | ..... | 182,588.06 | 7.87 |
| 1841 | 7,400 | 202,386.54 | 209,786.54 | ..... | 209,786.54 | 8.39 |
| 1842 | 83,700 | 138,631.17 | 222,331.17 | ..... | 222,331.17 | 8.29 |
| 1843 | 85,550 | 131,529.17 | 217,079.17 | ..... | 217,079.17 | 7.59 |
| 1844 | 78,450 | 139,379.17 | 217,829.17 | ..... | 217,829.17 | 7.16 |
| 1845 | 60,600 | 150,879.17 | 211,479.17 | ..... | 211,479.17 | 6.21 |
| 1846 | 55,600 | 137,079.17 | 192,679.17 | ..... | 192,679.17 | 5.66 |
| 1847 | 50,600 | 136,179.17 | 186,779.17 | ..... | 186,779.17 | 5.20 |
| 1848 | 45,600 | 139,704.17 | 185,304.17 | ..... | 185,304.17 | 4.91 |
| 1849 | 40,600 | 158,770.15 | 199,370.15 | ..... | 199,370.15 | 5.04 |
| 1850 | 35,600 | 158,750.62 | 194,350.62 | ..... | 194,350.62 | 4.68 |
| 1851 | 30,600 | 154,952.60 | 185,552.60 | ..... | 185,552.60 | 4.37 |
| 1852 | 25,000 | 153,052.60 | 178,052.60 | ..... | 178,052.60 | 4.11 |
| 1853 | 20,000 | 155,502.60 | 175,502.60 | ..... | 175,502.60 | 3.97 |
| 1854 | 484,000 | 282,153.84 | 766,153.84 | ..... | ..... | ..... |
| 1855 | 780,000 | 256,729.08 | 1,036,729.08 | 469,000 | 297,153.84 | 6.58 |
| 1856 | 1,006,000 | 60,802.60 | 1,066,802.60 | 478,147.47 | 558,581.61 | 12.14 |
| 1857 | 1,027,000 | a186,199.04 | 1,223,199.04 | 529,687.61 | 537,114.99 | 11.45 |
| 1858 | 1,070,000 | b178,483.15 | 1,248,483.15 | 558,509.67 | 664,689.37 | 13.90 |
| 1859 | 1,086,000 | c 43,102.60 | 1,129,102.60 | d 572,877.47 | 675,605.68 | 13.87 |
| 1860 | 1,100,000 | ..... | 1,100,000 | 592,192.14 | 536,910.46 | 10.82 |
| 1861 | 1,100,000 | ..... | 1,100,000 | 612,000 | 488,000 | 9.64 |
| 1862 | 1,100,000 | ..... | 1,100,000 | 635,000 | 465,000 | 9.06 |

SCHEDULES OF REVENUE
AND
EXPENDITURE.

THE SYSTEM OF CLASSIFICATION.

The schedules, in accordance with which the financial statistics of Providence have been classified, are practically the same as those contained in "Suggestions in Regard to the Statistics of Municipal Finance in the Census of 1900" (Publications of the American Economic Association, new series, No. 2). The purpose of the schedules is to combine a presentation of the facts in the greatest practicable detail with a general classification which brings out clearly the main features of the finances of the municipality, it being possible to omit any portion of the detail that it may seem desirable to omit without interfering with the main classification. While the present study of the finances of Providence was undertaken too early to enable the author to avail himself of the valuable work now being done under the leadership of the National Municipal League toward devising a satisfactory plan for uniform municipal accounting, it is believed that the classification here followed brings out in their proper relations to each other the facts essential to a clear understanding of the finances of the municipality to which it applies.

The main classes under which revenue is grouped are:—

1. Total revenue from ordinary sources.
2. Revenue from sales of property.
3. Revenue from donations, other than the regular grants from other political and administrative bodies which are included under ordinary revenue.
4. Other extraordinary revenue, other than revenue from loans.
5. Total of 1, 2, 3 and 4.
6. Revenue from loans.
7. Transfers from sinking funds.
8. Total of 5, 6 and 7.
9. 8 plus the balance at the beginning of the year.

The income from investments held in the sinking fund has not been included in the revenue schedule. The sinking fund is regarded as a distinct fund and only transactions between it and the city treasury are taken into account. The income

and expenditure of all other funds is treated as going into and out from the city treasury, transfers between the treasury and the fund not being taken account of.

Expenditures are grouped as follows:—

1. Total expenditures other than payment of debt and additions to sinking funds. These expenditures are divided as far as possible into expenditures for operation and maintenance and expenditures for additions to real estate and equipment.

2. Payment (including purchase) of debt.

3. Payments to sinking funds.

4. Total of 1, 2 and 3.

5. 4 plus balance at the end of the year.

Care has been taken to exclude from the accounts of the city the revenue from property taxes and licenses collected by the city and paid over to the state, such items constituting a part of state and not of city revenue and expenditure.

From a comparison between the first items, or the sum of the first four items, of revenue, and the first item of expenditure it will be clear whether the revenue of the city from ordinary sources, or from all sources other than loans and transfers from sinking funds, is sufficient to cover its expenses other than for payment of debt and additions to sinking funds, or even its expenses for operation and maintenance.

It is also easy to determine from the facts given, whether the additions made to sinking funds represent a real surplus of revenue over expenditure or are drawn from borrowed money. It is hoped that in the same way an answer to most of the many other important questions of fact which arise in an examination of the finances of a city may be readily found from the figures as here presented.

No attempt, it will be noted, is made to combine all receipts and expenditures in a single schedule. Notwithstanding the fact that this plan is so highly commended by Professor Clow in his careful study of "The Administration of City Finances in the United States" (Publications of the American Economic Association, third series, Vol. 2), it is believed that it must always prove unsatisfactory and confusing, from the fact that the principles underlying the classification of receipts are entirely different from the principles underlying the classification of expenditures. Receipts should be classified according to sources, expenditures according to purposes. Any attempt to combine the two is almost certain to result in an arbitrary classification of one or both. The plan usually followed in an attempt to carry out a combined classification is to make the

classification of receipts conform to the classification of expenditures, each department being credited not only with the revenue which may come to it as the direct and natural result of its work (e. g. the revenue from the sale of water or gas by a department in charge of those services) but also with items of revenue either annually or permanently appropriated to the department but having no necessary relation to it (e. g. the income from dog licenses appropriated to the school department in Providence).

Even the Cleveland report which Mr. Clow holds up as a model and reprints in connection with his essay is not free from this criticism.¹

A combined classification of revenue and expenditure is desirable only in the case of departments which perform some revenue yielding service of importance such as the supply of water or gas, or which are supported by a special form of taxation determined by the nature of the work done as is the case of streets and sewers.

While it has been impossible to get at the facts for the whole period of the municipal life of Providence with sufficient accuracy to classify them in accordance with the detailed schedules used, it is believed that the general scheme of classification affords a useful grouping of the main facts throughout the period.

H. B. G.

(1.) In this report, \$32,142 is entered as the ordinary receipts of the city council and city clerk. An examination of the item shows that it is made up of the revenue from licenses issued for a great variety of purposes and the charges of building inspectors for the examination of plans and the inspection of construction of buildings, revenue which has no closer relation (except under the peculiar customs of Cleveland) to the city council and city clerk than to any other department of the city government. Other similar instances of arbitrary classifications of receipts can be found in the same report and are almost inevitable when it is attempted to classify revenue on the basis of departments.

CONTENTS OF THE SOURCES OF REVENUE AND OBJECTS
OF EXPENDITURE AS CLASSIFIED IN THE SCHEDULES.

REVENUE.

I. TAXATION.

1. General property tax, including all taxes paid during the fiscal year in question whether for that year or previous years, and interest on the same; also all voluntary taxes, conscience money, etc., less payments made to the state for state taxes for which the city acts as collector only.
2. Taxes on other forms of property, including dog licenses and fees for registering dogs.
3. Registry taxes until 1889. Poll taxes from and including 1889.
4. Taxes on trades and occupations, including
 - a. Liquor licenses, less the portion due to the state.
 - b. All city licenses, detectives, intelligence offices, fire-works, pawn brokers, billiard and pool tables, exhibitions, hacks, trucks, and tavern licenses, also auctioneer's returns and charges for service of police at travelling exhibitions. (These items are net; the proportion due to the state having been deducted.)
 - c. Other special taxes, including charges for opening the streets to make underground connections, special taxes for irregular sewer connections and licenses for moving buildings.
5. Franchise taxes.
 - a. Street railway companies, including taxes for the use of the streets and all charges for repairing and maintaining streets and bridges between the rails and for 18 inches outside of the rails.
 - b. Gas companies.
 - c. Electric light and power companies.
 - d. Telephone companies.
 - e. Steam railroads, including cost of repairing streets and bridges at surface crossings and other charges to the railroad companies in the form of rent for the use of streets.
6. Fees.
 - a. Court fees.
 1. Probate courts, including court fees only.
Clerk's fees, included in 6, b.

2. District courts, including officer's fees in all cases presented to the district court in violation of the state statute.
 - b. Fees for registering documents, including city clerk's for recording physician's certificates, filing partnership returns, fees of the clerk of the municipal court for recording wills and issuing letters testamentary and all fees for recording deeds.
 - c. Other fees, including fees of the city sealer, city weigher, pound keeper, etc., and fees for the commitment of the insane.
 7. Special assessments.
 - a. Streets; charges for laying out, building and widening streets and interest on deferred payments for the same.
 - b. Sidewalks and curbing, including assessments and sales of curbs.
 - c. Sewers, including assessments and interest on deferred payments.
- II. PENALTIES AND COSTS.
1. Court fines and penalties.
 - a. Police courts, including payments made to court officers as well as fines and penalties worked out at the state prison.
 - b. Other courts, including penalties imposed by the municipal court.
 2. Other penalties, including
 - a. Fines in dog cases, penalties for violation of building, water and sewer ordinances.
 - b. Costs charged on collecting taxes, sewer assessments, etc.
- III. RENTS.
1. Improved real estate, including small items of rental of ferries and wharves, and all rentals of the so-called Brook Street District.
 2. Unimproved real estate.
- IV. INCOME FROM INVESTMENTS OTHER THAN REAL ESTATE.
1. Income from funds held for the benefit of schools, the Anthony Prize Fund and the Mary Bragum Fund.
 2. Other funds, including income from investment of the Dexter Donation and Tillinghast Funds given for the benefit of the poor.

V. RECEIPTS FROM PRODUCTS SOLD OR LABOR PERFORMED BY THE CITY.

1. Penal Institutions.—a. Income of the reform school.
 - a. 1. From sale of products and labor.
 - a. 2. From State for board of inmates.
 - a. 3. From individuals for board of inmates.
2. Institutions for the care of the needy.
 - a. Almshouses.
 - b. Wood yards.
3. Educational institutions, schools.
 - a. Schools, including the tuition for out-of-town pupils and in 1899 an item for the sale of supplies to the state normal school.
4. Parks, including all kinds of income both from rent, sales of materials and services performed in the park system.
5. Cemeteries, including all income from sales of lots, fees for interments and receipts for the care of burial lots in public burying grounds.
6. Quasi-private enterprises. Water, including
 - a. Water rents.
 - b. Sales of water meters.
7. Services performed for, and materials sold to, private parties.
 - a. By department of public works, including all work performed by it in connection with sewers, water works, highways, bridges, etc.
 - b. Services performed by other departments, including fire department for services on fire alarm wires, board of patients at the pest house, payments to the police department for the use of ambulance, etc., also payments from other administrative and charitable bodies, of the association for the care of the needy, services of the police, except as noted under taxation, sales of caps and badges to policemen previous to 1880.

VI. INTEREST.

1. On deposits.
2. Other items, including interest on accounts overdue, and interest on bonds of New York and New England Railroad Co.

VII. GRANTS FROM OTHER POLITICAL AND ADMINISTRATIVE BODIES, (exclusive of payments for services rendered and goods sold by the city,) i. e., from the state for schools. Exceptions are specified in the notes.

VIII. OTHER ORDINARY REVENUE.

1. Including sales of old furniture, tools, hose, street sweepings, old buildings and garnishee fees paid to the city treasurer.

IX. TOTAL ORDINARY REVENUE.

- X. SALES OF BUILDINGS AND REAL ESTATE such as may not properly be classed under VIII. Including, especially during the years 1875-1892, the sales of land of the Brook Street District and in the years 1894 and 1896 the sales of the cove lands.

XI. DONATIONS, other than under VIII.

- XII. OTHER EXTRAORDINARY REVENUE not included under XIV. or XV. Unclaimed property of the deceased in the hands of public administrators. Errors and refunds arising from unclaimed pay rolls, etc.

XIII. TOTAL REVENUE other than debt operations and balances.

XIV. LOANS.

1. Bonds.
2. Floating loans.

XV. TRANSFERS FROM SINKING FUNDS.

XVI. TOTAL REVENUE.

XVII. BALANCE AT THE BEGINNING OF THE YEAR.

XVIII. TOTAL REVENUE AND BALANCE.

EXPENDITURES.

I. GENERAL EXECUTIVE AND LEGISLATIVE OFFICERS.

1. Mayor, including the salaries of the clerks, and general expenses of the office.
2. City council, including salaries of the clerk of committees and, since 1895, expenses of printing and supplies, (previous to 1895 items of printing and supplies will be found under X., Unclassified) and all expenses of joint special committees and joint standing committees of the board of aldermen and common council.
3. City clerk.
4. Elections, including boards of canvassers and cost of building and maintaining booths for elections.
5. Buildings, (used in connection with the general government; namely, the city hall,) including all expenses of maintaining, refitting and alterations as well as street sprinkling nearby.
6. Unclassified; city messenger or city sergeant and expenses in connection with his office.

II. FINANCIAL SYSTEM.

1. Treasurer, including all expenses of his office as treas-

urer and tax collector, also expenses incurred in investigating titles to property on which either taxes or assessments have been laid; all cost of posting tax notices and expenses incurred in the sale of real estate in order to collect such taxes or assessments.

2. Auditor.
 3. Assessment of taxes, including salaries of assessors and assistants and, previous to 1890, salaries of registers of transfers.
 4. Other purposes in Class II, including miscellaneous expenditures of the sinking fund commissioners; cost of engraving plates for, and advertising the sale of, bonds.
- III. SECURITY OF PERSON OR PROPERTY, including registration of titles and enforcement of laws.
1. Police department, including salaries, maintenance of equipment and buildings, and pensions granted to superannuated men.
 2. Fire department, including salaries, maintenance of equipment and buildings; salaries and expenses of the fire marshal and maintenance and equipment of the fire alarm signal system.
 3. Inspection of buildings.
 4. Law department, including legal expenses necessary in examining titles to property purchased by the city.
 5. Courts.
 - a. Police courts, including salary of the justice only.
 - b. Probate courts, including expenses of the clerk and assistants. The fees of the clerk's office, however, being fees for registration of documents, will be found under fees in Revenue Schedule I., 6, b.
 6. Registration of documents, including all salaries and expenses of the office of the recorder of deeds, etc.
 7. Penal and reformatory institutions.
 - a. Prisons. There being no city prisons or jails this item includes the cost of transportation of prisoners to the county jail which is a state institution, board and medical attendance of prisoners while serving sentence.
 - b. Reformatories, cost of transportation of those sentenced during minority to the reform school, now a state institution, and all expenses of the reform school between 1850 and 1879, when it was a city institution.
 8. Militia, including the city's cost of enlistment.
 9. Other purposes in connection with III., including the

costs of killing and listing dogs, of impounding animals, advertisements of reward for the apprehension of criminals and expenses of investigating accidents.

IV. WELLBEING AND CONVENIENCE.

- I. Health.
 - a. General expenditures of the health department, including registration of births, marriages and deaths.
 - b. Inspection of food and the cost of fitting and maintaining quarters for such inspection.
 - c. Inspection of plumbing.
 - d. Removal of garbage.
2. Sewers. All cost of construction and maintenance.
3. Means of communication.
 - a. Streets, including costs of building, maintaining and cleaning. Under cost of building streets are included expenses of committees of common council, awards made by the same in settlement for property damaged by the layout of streets, all settlements made by the committee on claims and judgments granted by the appellate or common pleas division of the supreme court, costs of filling in land where the grade of the highway has been changed and of raising buildings on property damaged by change of grade or layout of streets.
 - b. Street signs and numbers.
 - c. Sidewalks and curbing.
 - d. Bridges.
 - e. Rivers and harbors, including salary and expenses of the harbor master and costs of dredging and damages to private docks or wharves in connection with dredging.
 - f. Wharves and docks.
4. Lights, public lights and the general expenses of the lamp department.
 - a. Cost of gas.
 - b. Electric light.
 - c. Gasoline or other lights.
- d. Unclassified in connection with a & c.
5. Water; maintenance and construction of the water system, including cost of meters.
 - a. Water works system.
 - b. Water meters.
6. Parks and recreation grounds.
7. Cemeteries.

8. Public comfort stations.
 9. Regulation of certain sorts of traffic.
 - a. Expenses of the license commissioners.
 - b. Other expenses in connection with 9, including cost of advertising and notices to hack drivers, boot blacks and newsboys badges, etc.
 10. Unclassified, in connection with IV., 2, 3, 5, & 8.
 - a. Board of public works, including city engineer.
 - b. Public buildings and city yard, including expenses of public buildings except where otherwise specified in connection with various departments.
 11. Other purposes in connection with IV., including sealer of weights and measures.
- V. EDUCATION AND ALLIED PURPOSES.
1. Schools, including cost of school census and truant officer, also expenses for school prizes purchased with the income of funds donated for that purpose, amounting to sums varying from \$50 to \$300.
 2. Libraries and reading rooms, including the city library.
 3. Celebrations and music.
 4. Historical documents, including expenses of the record commissioners in examining and printing the early records of the town.
 5. Monuments.
- VI. CARE OF NEEDY AND DEPENDENT CLASSES.
1. Hospitals, including sums paid to the Rhode Island and Homeopathic Hospitals, and board of needy patients at same.
 2. Asylums, including board of patients at Butler Asylum and the state institution for incurables.
 3. Almshouses, including expenditures of the endowed Dexter Asylum.
 4. Wood yards.
 5. Charity lodging houses.
 6. Out relief, including allowance of money, food, coal, burial expenses, medical attendance, shoes and transportation of the poor to their legal place of residence.
 7. Unclassified, including salary of the overseer of the poor and general office expenses of the same.
 8. Other purposes, including burial of, and gravestones for, indigent soldiers and sailors, also payments to the relief fund for firemen and policemen injured or killed while in service, and for immediate families of the same.
- VII. INTEREST.
- VIII. ADDITIONS TO FUNDS (except sinking funds) AND PRO-

DUCTIVE PROPERTY not elsewhere scheduled, including cost of purchase of land by the city, other than that purchased for specific departments, the cost of grading the same, securing title to and putting in salable condition. This heading includes all costs of the so-called Brook Street District as well as taxes, sewer assessments and other expenses incurred in connection with said District from 1872 onward, all costs of filling the cove from 1889 onward, and payments to adjoining suburban towns for public property when portions of such towns were brought into the city limits.

- IX. REFUNDS, including taxes, assessments, etc.
 - a. Personal property taxes.
 - b. Assessments for sewers.
 - c. Other refunds.
- X. UNCLASSIFIED, and applying to most of the public departments before noted, including, previous to 1895, all costs of printing and binding public documents, stationery and supplies for various departments, telephone service, advertising, except where otherwise specified, and the expenses of the paymaster.
- XI. OTHER PURPOSES except payments of debt and payments to sinking funds, including
 - 1. Damage for personal injury, loss of business through closing streets, flooding cellars, damages caused by dogs, etc.
 - 2. Costs assessed against the city, including mainly costs incurred through failure of the suits brought by the city in the 6th. District Court for violation of the State Statutes.
 - 3. Other purposes, including costs of serving notices and summoning jurors, mayor's portraits, etc.
 - i. Interest on bonds.
 - 2. Interest on floating loans.
- XII. TOTAL EXPENDITURES, exclusive of debt operations.
- XIII. PAYMENT, (including purchase) OF DEBT.
 - 1. Payment of bonds.
 - 2. Payment of floating debt.
- XIV. PAYMENTS TO SINKING FUNDS.
- XV. TOTAL EXPENDITURES.
- XVI. BALANCE AT END OF THE YEAR.
- XVII. TOTAL EXPENDITURES AND BALANCE.

SOURCES OF STATISTICS AND METHODS OF CALCULATION OF PERCENTAGE AND PER CAPITA ITEMS.

The tables of revenues and expenditures which follow are based upon the reports of the town or city treasurer until 1848 and upon those of the auditor since that date. From 1833 to 1901 the income and expenditures of the Dexter Almshouse, and during the years 1850-1879 the income and expenditures of the Providence Reform School, have been incorporated into the tables. Previous to 1848 the figures of the treasurer's reports are supplemented occasionally by statistics obtained from various other official documents. Exactness of classification is, of course, impossible during these early years, and, indeed, for some years after the auditor's reports began in 1848.

From about 1870, however, to the present time, substantial accuracy can be obtained, and during the past three or four years such marked improvement has been made in the auditor's reports that with due patience, care, and some knowledge of the financial methods of the city, the items of income and expenditure can be so distributed as to leave practically nothing of importance in the unclassified items, except in the expenditures of the department of public works. Nevertheless, the reports of Providence, as is the case with most cities, are far from being lucid or complete to the average reader, and much yet remains to be done in the classification of items in the public reports, especially in the sub-division of the accounts of "public buildings", "contingencies", "orders of the city council", and the public works, before the exact sources of revenue or objects of expenditure in any one department can readily be ascertained. For instance; in 1901 the school expenditures for maintenance are given in the auditor's report as \$682,600. The proper cost, including the maintenance of the buildings and excluding the interest on the school debt, was \$747,000, and if we add the interest and sinking-fund charges, respectively \$61,153, and \$37,560, we find the true total maintenance cost of schools to have been \$845,700, a difference of \$163,100.

The greatest difficulty of classification, however, lies not in the totals of departmental expenditure but in the almost entire lack of division of expenditures into maintenance and construction items. Nothing has been done in this direction, except in cases where special appropriations have been made by the city council or bonds have been issued, in which case a separate account is kept with the particular appropriation or the object of the bond issue. In the departments of parks and of highways it is quite impossible to do more than estimate the amounts expended on maintenance and construction accounts. In many departments of the city the method of appropriation and the system of bookkeeping and reports need to be completely remodeled.

In the tables each item of income and expenditure is classified, as far as is possible, and the true source of income and object of expenditure in each department is given. In some cases where buildings are to be used as police and fire stations, and ward rooms as well, the cost is apportioned to the various departments. All duplicate entries of receipts and payments made by the various departments from and to each other, have been eliminated, except the payments to the water works department for water used by the city. In the tables of expenditure the total items are divided into maintenance (*i. e.* maintenance and operation) and construction (*i. e.* additions to real estate and equipment) accounts. The expenditures on maintenance account for all

of the more important departments can be supplemented by reference to Table No. 4 in the Appendix, where the interest and sinking-fund expenditures for the years 1880-1901 will be found classified and tabulated.

Percentage and per capita items are calculated for all important sources of income. For the calculation of percentages the main headings, indicated by Roman numerals, from I. to VIII. are classed as sub-divisions of IX., and those from IX. to XV., are classed as sub-divisions of XVI. The subordinate headings, indicated by Arabic numerals or letters, are classed as sub-divisions of the main headings, of which they are respectively constituent parts.

In the expenditure schedules the percentage and per capita figures are calculated for all of the main headings and for these calculations main headings I. to XI. are classed as sub-divisions of XII., and the main headings XII. to XIV., are classed as sub-divisions of XV. The calculations for the subordinate headings are based upon the same system as is described for the subordinate headings of income. Percentages are calculated for all of the main headings of the maintenance accounts and for these calculations main headings I. to XI. are classed as subdivisions of XII. The per capita figures are calculated for both the main headings and the more important subordinate headings. Neither percentage nor per capita figures are calculated for the construction items excepting for the totals of the construction accounts for which the per capita items are given.

Following the detailed tables are tables showing the sources of the funds used for payments to sinking-funds and payments of debt from different points of view; and showing the income and expenditures of the city exclusive of the receipts and expenditures of the water works.

The following explanations give the most important exceptions in the tables, classified according to the years under which they are listed:

NOTES TO THE TABLES.

1800-1830. The tables of income and expenditure for these years are very incomplete. As to income: Taxes were assessed during the whole period to pay debts already incurred. A fair estimate of the amount of income from general property taxes can be had by deducting from the amount of taxes assessed the fees of the tax collector. See Table No. 1 Appendix, Page 139, Note 16, and Page 140, Note 22. The division of the receipts from licenses into liquor and other city licenses, whenever made, is open to doubt.

As to expenditures: The items given for the various departments are reasonably correct, but owing to the incompleteness of the reports of total expenditures, the percentages should be used with care. The treasurer's accounts seldom separate the amounts expended for highways, bridges, and public drains, the highway department having charge of all of these matters.

The reports of the Dexter Almshouse are made quarterly to the board of aldermen. The four quarters ending April 30, are taken as the fiscal year until 1867. The next fiscal year runs from May 1, 1867 to June 1, 1867. The four quarters ending May 31, are then the fiscal year until 1880. The annual report then carries the fiscal year from June 1, 1880 to November 30, 1881. The period from November 30 to November 30, is the fiscal year subsequently used in the tables. The income of the Dexter Almshouse includes board of inmates, products of labor, sales of products, and other small miscellaneous items.

1833. Revenue, I, 4. Liquor and other licenses are inseparable.
 1836. Revenue, I, 4. See Notes to 1833.
 1838. Revenue, I, 4. See Notes to 1833.
 1839. Revenue, I, 4. See Notes to 1833.
 1840. Revenue, I, 4. See Notes to 1833. Expenditures, III, 5. Court items are inseparable.
 1841. In this year and in 1842, 1843, and 1844, expenditures, IV, 3, a. includes expenditures for bridges.
 1843. Revenue, I, 4, b. includes inseparable item for liquor licenses.
 1846. Expenditures, III, 5, b. contains a construction item of \$500.
 1849. Expenditures, III, 7, b. contains a construction item of \$13,000.
 1850. Revenue, V, 2, a. contains an item of \$145 for board of the insane at private institutions. This item continues in varying amounts until 1862.
 1851. Expenditures, III, 7, b. contains a construction item of \$1,600.
 1852. Expenditures, VI, 1, a. contains a construction item of \$2,900.
 1854. The fiscal year of the city was changed on this date from the end of March to the end of September. All items of income and expenditure, therefore, cover a period of eighteen months.
 Expenditures, VII, 2, includes payment of interest on the Hartford, Providence, and Fishkill Railroad Bonds. This item continues until 1876.
 1855. Revenue, XIV, 2, contains \$46,100, over-draft at bank.
 Expenditures, III, 7, b. contains a construction item of \$3,000.
 1856. Revenue, XIV, 2, contains \$37,800, over-draft at bank.
 Expenditures, VII, 2. See Notes to 1854.
 1857. Revenue, XIV, 2, contains \$117,800, over-draft at bank.
 1858. Revenue, XIV, 2, contains \$48,400, over-draft at bank.
 Expenditures, III, 5, b. contains a district court item of \$600.
 VII, 2. See Notes to 1854.
 1861. Revenue, V, 6. The item listed under this head until 1870 is for bridge tolls.
 1862. Expenditures, II, 3, contains a construction item of \$1,200.
 1863. Revenue, XIV, 2, contains \$4,600, over-draft at bank.
 1868. Expenditures, III, 7, b. contains a construction item of \$17,800.
 1870. Expenditures, III, 7, b. contains a construction item of \$10,000.
 1871. Expenditures, III, 7, b. contains a construction item of \$33,500.
 1873. Expenditures, VIII, Brook Street District items began to be large this year and continued so at odd intervals until 1878.
 1874. Expenditures, VIII. See Notes to 1873.
 1875. Expenditures, IV, 5. No maintenance account was kept of expenditures for water works until 1875, when the maintenance accounts for previous years were entered under one item. X., contains payment of No. Providence debt of \$72,100. This was the city's portion of the No. Providence debt when part of the latter town was taken into the city. It was a payment for additions to the city's equipment in land, buildings, highways, etc. VIII. See Notes to 1873.
 1877. Expenditures, VIII. See Notes to 1873.
 1878. Expenditures, VIII. See Notes to 1873.
 1880. Expenditures, IV, 3, a, 1. The expenditures for streets cannot be separated into items for cleaning streets and other purposes owing to the absence of reports for the years 1880, 1881, and 1882.
 1882. Revenue, VII, contains an item from the state for bridges of \$626.
 1883. Expenditures IV, 3, a. The reports of the board of public works which began this year are taken as the basis of classification and

- division of highway items in the maintenance and construction accounts. The construction account includes "building and rebuilding," "bringing to grade," "taking possession of," "paving," concreting gutters and laying drains and basins.
1884. Revenue, VII, contains an item of \$50,000, from the state bridges.
1889. Revenue, VII, contains an item of \$97,689, from state for bridges.
1890. Expenditures, VIII. The cost of filling the cove lands began to be large this year and continued during the next two years.
1891. Revenue, VII, contains an item of \$33,036, from the state for bridges. Expenditures, VIII. See Notes to 1890.
1892. Revenue, VII, contains \$7,455, from N. Y., N. H. & H. R. R., for foundations under the new terminal. Expenditures, IV, 10, b, contains a construction item of \$41,800. VIII, See Notes to 1890.
1894. Expenditures, VIII. This item is for the purchase of land for state house site. IV, 10, b, contains a construction item of \$36,200.
1895. Revenue, VII, contains an item of \$40,000, from the state for bridges. Expenditures, IV, 10, b, contains a construction item of \$62,600. VI, 7, contains a construction item of \$1,500.
1896. Expenditures, VI, 1, contains a construction item of \$17,500. VI, 7, contains a construction item of \$1,500.
1897. Expenditures, IV, 10, b, contains a construction item of \$51,700. VI, 7, contains a construction item of \$20,000.
1898. Expenditures, IV, 10, b, contains a construction item of \$800. VI, 7, contains a construction item of \$12,400.
Expenditures, V, 1. The school funds were exhausted before the end of the fiscal year. Teachers' salaries amounting to \$50,754, were not paid but were pushed over into the following fiscal year.
1899. Revenue, VII, contains an item of \$18,649, from East Providence for bridges. Expenditures VI, 4 and 5 are inseparable, but contain a construction item of \$12,100.
1900. Revenue, III. This year for the first time police court fees and fines are separable, fees were \$4,625, fines \$4,409. Expenditures, III, 5, b, contains a construction item of \$3,300. VI, 4, contains a construction item of \$500.
1901. The time of issuing liquor licenses was changed from May to December. The licenses issued in May expired on December 1. The receipts from this source, Revenue, I, 4, a, are, therefore for seven-twelfths of the year.
Expenditures, III, 5, b, contains a construction item of \$1,500.
- The balance of cash on hand at the end of this year is explained as follows: Beginning in 1895, the city reserved from its expenditures five per cent. of the cost of asphaltting the streets under a five years' contract and guarantee with the company which did the work. In the auditor's reports the amount reserved is listed as an item of income, and at the end of the five-year period appears as an item of expenditure. I have omitted this account. For the years 1895-1901 inclusive there is a net income from it of \$3,747.
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| Auditor's balance | \$176,473 88 |
| Deduct reservation fund, net | 3,747 00 |
| Balance less reservation fund | \$172,726 88 |
| Add cash balance of Dexter Almshouse | 36,161 04 |
| Balance according to tables | \$208,887 92 |

SCHEDULES OF REVENUE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

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SCHEDULES OF REVENUE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| Date. | I. 6. | | | I. 7. | | | II. | | | II. 1 | | | II. | | II. 1 | | II. 1 | | | | | | | | | |
|-------|---------------|-----------------|-------------|---------------------|-------------|-------------|----------|----------|-------------------|------------------------|------------------------|---------------------------|----------------------|-----------------|--------------------------|----------------------|----------------------------|-------------------|-------------------------|------------------------------|------------------|-------------|------------------------------------|-------------------------|--------------------------|-----|
| | Fees, totals. | Per cent. of I. | Per capita. | Court fees, totals. | I. 6. a. 1. | I. 6. a. 2. | I. 6. b. | I. 6. c. | Total other fees. | Fees for city weigher. | Fees of harbor master. | Fees of boiler inspector. | Special assessments. | Per cent. of I. | Assessments for streets. | Sidewalks and curbs. | Assessments for sidewalks. | Sales of curbing. | Assessments for Sewers. | PENALTIES AND COSTS, TOTALS. | Per cent. of IX. | Per capita. | Court penalties and costs, totals. | Police court penalties. | Probate court penalties. | |
| 1800 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1805 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1810 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1815 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1817 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1825 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1830 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1833 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1834 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1835 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1836 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1837 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1838 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1839 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1840 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1841 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1842 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1843 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1844 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1845 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1846 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1847 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1848 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1849 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1850 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1851 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1852 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1853 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1854 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1855 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1856 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1857 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |

SCHEDULES OF REVENUE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| Date. | II. 2 | | II. 1 | | III. | | III. 1. | | III. 2. | | IV. | | IV. 1 | | IV. 2 | | V. | | V. 1. | | V. 1. a. | | V. 1. b. | | V. 1. c. | | V. 2. | |
|-------|------------------------------------|--------------------------|-------------------------------------|----------------------------------|----------------|------------------|-------------|-----------------------------|-------------------------------|-----------------------------------|------------------|-------------|----------------------|---------------------|----------------------------------|------------------|-------------|------------------------|-----------------|-------------|------------------------------|--------------------------------|---|-----------------|-------------|----|-------|----|
| | Other penalties and costs, totals. | Miscellaneous penalties. | Costs of collecting property taxes. | Costs of collecting sewer taxes. | RENTS, TOTALS. | Per cent. of IX. | Per capita. | Rents of improved property. | Rents of unimproved property. | INVESTMENTS, TOTALS (not 1 cent). | Per cent. of IX. | Per capita. | Funds for education. | Funds for the poor. | GOODS AND SERVICES SOLD, TOTALS. | Per cent. of IX. | Per capita. | Reform school, totals. | Per cent. of V. | Per capita. | Sales of products and labor. | Received from state for board. | Received from institutions for needy, totals. | Per cent. of V. | Per capita. | | | |
| 1800 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1805 | .. | .. | .. | .. | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1810 | .. | .. | .. | .. | 9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1815 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1819 | .. | .. | .. | .. | 2.1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1825 | .. | .. | .. | .. | 3.5 | 7.21 | .. | 2.9 | 6 | 2.3 | 4.7 | 14 | 2.3 | 2.3 | 7 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1830 | .. | .. | .. | .. | 2.3 | 4.7 | 12 | 2.3 | .. | 2.6 | 4.2 | 11 | 2 | 2 | 1.5 | 3.1 | 0.8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1833 | 1 | .. | 1 | 1 | 3.8 | 7.3 | 20 | 3.8 | .. | 2.6 | 5 | 14 | 2.6 | 2.6 | 1.9 | 3.7 | 10 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1834 | .. | .. | .. | .. | 1 | 3.8 | 7.3 | 3.8 | .. | 2.4 | 4.4 | 12 | 2.4 | 2.4 | 1.7 | 3.1 | 0.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1835 | 1 | .. | 1 | 1 | 4.3 | 8.3 | 21 | 4.3 | .. | 2.6 | 4.5 | 12 | 2.6 | 2.6 | 2.4 | 4 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1836 | 1 | .. | 1 | 1 | 4.3 | 8.3 | 21 | 4.3 | .. | 2.6 | 4.5 | 12 | 2.6 | 2.6 | 2.4 | 4 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1837 | .. | .. | .. | .. | 2.4 | 4.1 | 11 | 2.4 | .. | 2.1 | 3.7 | 10 | 2.1 | 2.1 | 2.3 | 4.1 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1838 | 1 | .. | 1 | 1 | 4.3 | 7.6 | 20 | 4.3 | .. | 2.1 | 3.7 | 10 | 2.1 | 2.1 | 2.3 | 4.1 | 11 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1839 | .. | .. | .. | .. | 3.9 | 6.2 | 17 | 3.9 | .. | 2.1 | 3.2 | 0.9 | 2.1 | 2.1 | 1.9 | 2.9 | 0.8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1840 | 2 | .. | 2 | .. | 4.2 | 6.6 | 18 | 4.2 | .. | 1.8 | 2.8 | 0.8 | 1.8 | 1.8 | 1.9 | 2.9 | 0.8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1841 | 1 | 1 | 1 | .. | 3.9 | 4.9 | 16 | 3.9 | .. | 1.8 | 2.3 | 0.7 | 1.8 | 1.8 | 1.7 | 2.1 | 0.6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1842 | 1 | 1 | .. | .. | 6 | 7.4 | 21 | 6 | .. | 1.8 | 2.3 | 0.7 | 1.8 | 1.8 | 1.5 | 1.9 | 0.5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1843 | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1.6 | 1.9 | 0.5 | 1.6 | 1.6 | 1.5 | 1.9 | 0.5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1844 | 1 | 1 | 1 | 1 | 1.3 | 1.7 | 0.4 | 1.3 | .. | 1.3 | 1.7 | 0.4 | 1.3 | 1.3 | 1.3 | 1.7 | 0.4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1845 | .. | .. | .. | .. | 1.1 | 1.3 | 0.3 | 1.1 | .. | 1.8 | 2.2 | 0.6 | 1.8 | 1.8 | 2.2 | 2.7 | 0.7 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1846 | .. | .. | .. | .. | 1.1 | 1.2 | 0.3 | 1.1 | .. | 2.3 | 2.5 | 0.7 | 2.3 | 2.3 | 4.9 | 5.3 | 1.4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1847 | .. | .. | .. | .. | 1.2 | 1.1 | 0.3 | 1.2 | .. | 2.6 | 2.5 | 0.7 | 2.6 | 2.6 | 2.2 | 2.1 | 0.6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1848 | 1 | 1 | 1 | 1 | 4.7 | 3 | 11 | 4.2 | .. | 3.1 | 2.3 | 0.8 | 3.1 | 3.1 | 2.9 | 2.2 | 0.8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1849 | .. | .. | .. | .. | 4.2 | 3.4 | 12 | 4.7 | .. | 3 | 2.2 | 0.8 | 3 | 3 | 3.7 | 2.7 | 0.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1850 | .. | .. | .. | .. | 4.9 | 3.1 | 12 | 4.9 | .. | 2.9 | 1.8 | 0.7 | 2.9 | 2.9 | 3 | 1.9 | 0.7 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1851 | .. | .. | .. | .. | 5 | 2.8 | 12 | 5 | .. | 3.1 | 1.7 | 0.7 | 3.1 | 3.1 | 5.4 | 3 | 1.3 | 1 | 19 | 0.2 | .. | .. | .. | .. | .. | .. | .. | .. |
| 1852 | 1 | 1 | 1 | 1 | 4.8 | 2.6 | 11 | 4.8 | .. | 3.5 | 1.9 | 0.8 | 3.5 | 3.5 | 8.1 | 4.4 | 19 | 3.8 | 46.5 | 0.9 | 2.4 | 1.4 | 50 | 0.9 | .. | .. | .. | .. |
| 1853 | 1 | 1 | .. | .. | 5.2 | 2.6 | 12 | 5.2 | .. | 3.2 | 1.6 | 0.7 | 3.2 | 3.2 | 10.3 | 5.1 | 23 | 5.1 | 49.5 | 1.2 | 2.6 | 2.5 | 4.7 | 45.8 | 11 | .. | .. | .. |
| 1854 | .. | .. | .. | .. | 7.5 | 2.3 | 17 | 7.5 | .. | 2.8 | 1.9 | 0.6 | 2.8 | 2.8 | 16.4 | 5.2 | 36 | 7.9 | 48.2 | 1.8 | 2.5 | 4.3 | 1.2 | 5.6 | 34.1 | 12 | .. | .. |
| 1855 | .. | .. | .. | .. | 5.4 | 1.6 | 12 | 5.4 | 1 | 4 | 1.2 | 0.9 | 4 | 4 | 15.8 | 4.8 | 34 | 9.5 | 60.3 | 2.1 | 2.9 | 6 | 7 | 5.4 | 34.3 | 12 | .. | .. |
| 1856 | .. | .. | .. | .. | 6 | 1.4 | 13 | 6 | .. | 3.4 | 1.8 | 0.7 | 3.4 | 3.4 | 23.9 | 5.4 | 51 | 11.6 | 48.3 | 2.5 | 2.7 | 8.3 | 11.4 | 47.5 | 24 | .. | .. | .. |
| 1857 | 1 | 1 | 1 | 1 | 6.2 | 1.2 | 13 | 6.2 | .. | 2.9 | 1.7 | 0.6 | 2.9 | 2.9 | 21.2 | 4.4 | 44 | 10 | 47.2 | 2.1 | 2.2 | 7.5 | 2 | 9.9 | 46.9 | 21 | .. | .. |
| 1858 | .. | .. | .. | .. | 6.2 | 1.2 | 13 | 6.2 | .. | 2.9 | 1.7 | 0.6 | 2.9 | 2.9 | 21.2 | 4.4 | 44 | 10 | 47.2 | 2.1 | 2.2 | 7.5 | 2 | 9.9 | 46.9 | 21 | .. | .. |

SCHEDULES OF REVENUE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| | V. 2. a. | V. 2. b. | V. 3. | V. 4. | V. 5. | V. 6. | | | V. 6. a. | V. 6. b. | V. 7. | V. 7. a. | V. 7. b. | VI. | | | VI. 1. | VI. 2. | VII. | | | |
|-------|--------------|-------------|------------------------------------|--------|-------------|--|-------------|--------------|-----------------|----------|-----------------------------------|-----------------|--------------------------|------------------------|-------------------|------------------|-------------|-----------------------|-----------------|--|------------------|-------------|
| | | | | | | Per cent. of V. | Per capita. | Water rents. | Sale of meters. | | Labor of other depart'mts, totals | Per cent. of V. | Public works department. | All other departments. | INTEREST, TOTALS. | Per cent. of IX. | Per capita. | Interest on deposits. | Other interest. | From OTHER PO-LITICAL BODIES. (not under V). | Per cent. of IX. | Per capita. |
| Date. | Alms-houses. | Wood yards. | Educational institutions, schools. | Parks. | Cemeteries. | Quasi-private en-terprises, water works, totals. | | | | | | | | | | | | | | | | |
| 1800 | | | | | | | | | | | | | | | | | | | | | | |
| 1805 | | | | | | | | | | | | | | | | | | | | | | |
| 1810 | | | | | | | | | | | | | | | | | | | | | | |
| 1815 | | | | | | | | | | | | | | | | | | | | | | |
| 1819 | | | | | | | | | | | | | | | | | | | | | | |
| 1825 | | | | | | | | | | | | | | | | | | | | | | |
| 1830 | | | | | | | | | | | | | | | | | | | | | | |
| 1833 | 1.5 | | | | | | | | | | | | | | | | | | | | | |
| 1834 | 1.9 | | | | | | | | | | | | | | | | | | | | | |
| 1835 | 1.7 | | | | | | | | | | | | | | | | | | | | | |
| 1836 | 2.2 | | | | | | | | | | | | | | | | | | | | | |
| 1837 | 2.4 | | | | | | | | | | | | | | | | | | | | | |
| 1838 | 2.3 | | | | | | | | | | | | | | | | | | | | | |
| 1839 | 2.1 | | | | | | | | | | | | | | | | | | | | | |
| 1840 | 1.9 | | | | | | | | | | | | | | | | | | | | | |
| 1841 | 2.1 | | | | | | | | | | | | | | | | | | | | | |
| 1842 | 1.7 | | | | | | | | | | | | | | | | | | | | | |
| 1843 | 1.5 | | | | | | | | | | | | | | | | | | | | | |
| 1844 | 1.3 | | | | | | | | | | | | | | | | | | | | | |
| 1845 | 2.2 | | | | | | | | | | | | | | | | | | | | | |
| 1846 | 2.5 | | | | | | | | | | | | | | | | | | | | | |
| 1847 | 2.2 | | | | 2.4 | 49.1 | | | | | | | | | | | | | | | | |
| 1848 | 2.3 | | | | .6 | 19.5 | | | | | | | | | | | | | | | | |
| 1849 | 2.3 | | | | .8 | 20.6 | | | | | | | | | | | | | | | | |
| 1850 | *2.4 | | | | .5 | 15.8 | | | | | | | | | | | | | | | | |
| 1851 | 3.9 | | | | .4 | 8. | | | | | | | | | | | | | | | | |
| 1852 | 4.1 | | | | .3 | 3.4 | | | | | | | | | | | | | | | | |
| 1853 | 4.7 | | | | 3.7 | 4.7 | | | | | | | | | | | | | | | | |
| 1854 | 5.6 | | | | 2.9 | 17.7 | | | | | | | | | | | | | | | | |
| 1855 | 5.4 | | | | .6 | 4. | | | | | | | | | | | | | | | | |
| 1856 | 11.4 | | | | .6 | 2.6 | | | | | | | | | | | | | | | | |
| 1857 | 9.9 | | | | 1.3 | 5.9 | | | | | | | | | | | | | | | | |

SCHEDULES OF REVENUE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| VIII. | IX. | X. | XI. | XII. | XIII. | XIV. | XV. | XVI. | XVII. | XVIII. |
|-------|-------------------|-------------------|--|------------------------------------|---|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| Date. | ORDINARY REVENUE. | ORDINARY REVENUE. | ORDINARY REVENUE. | ORDINARY REVENUE. | ORDINARY REVENUE. | ORDINARY REVENUE. | ORDINARY REVENUE. | ORDINARY REVENUE. | ORDINARY REVENUE. | ORDINARY REVENUE. |
| | Per cent. of XVI. | Per capita. | SALES OF PROP. ERTY (not else-where scheduled) | DONATIONS (Other than un-der VII.) | MISCERL. INCOME (not under VII., XI, or XIV.) | Revenue other than XIV and XV. | Per cent. of XVI. | Per capita. | LOANS, TOTALS. | Per cent. of XVI. |
| | | | | | | | | | | |
| 1800 | 18.8 | 2.41 | | | | | | | | |
| 1805 | 22.4 | 2.55 | | | | | | | | |
| 1810 | 31. | 3.08 | | | | | | | | |
| 1815 | 22.8 | 3.01 | | | | | | | | |
| 1819 | 22.4 | 1.95 | | | | | | | | |
| 1825 | | | | | | | | | | |
| 1830 | 49.7 | 69.7 | | | | 49.8 | 69.8 | 2.96 | 21.5 | 30.2 |
| 1833 | 48.5 | 99.4 | 1. | | | 48.7 | 100. | 2.62 | | |
| 1834 | 52.3 | 99.2 | 3. | | | 52.7 | 100. | 2.75 | | |
| 1835 | 54.6 | 96.5 | 7. | | | 55.5 | 98.1 | 2.80 | 1.1 | 1.9 |
| 1836 | 52.3 | 99.1 | 5. | | | 52.8 | 100. | 2.59 | | |
| 1837 | 58.6 | 93.6 | | | | 58.6 | 93.6 | 2.78 | 4. | 6.4 |
| 1838 | 56.3 | 88. | | | | 56.5 | 88.3 | 2.59 | 7.5 | 11.7 |
| 1839 | 63.1 | 89.1 | | | | 63.2 | 89.3 | 2.81 | 7.6 | 10.7 |
| 1840 | 63.9 | 66.7 | | | | 64.3 | 67. | 2.77 | 31.7 | 33. |
| 1841 | 80.2 | 80.5 | | | | 80.3 | 80.6 | 3.21 | 19.3 | 19.4 |
| 1842 | 81. | 64.4 | | | | 81.1 | 64.5 | 3.03 | 44.7 | 35.5 |
| 1843 | 80.3 | 98.7 | | | | 80.4 | 99.9 | 2.81 | 9 | 1.1 |
| 1844 | 77.5 | 83.7 | 8.8 | | | 87.5 | 94.5 | 2.88 | 5.1 | 5.5 |
| 1845 | 83.2 | 100. | | | | 83.2 | 100. | 2.58 | | |
| 1846 | 91.4 | 100. | | | | 91.4 | 100. | 2.69 | | |
| 1847 | 103.4 | 98.5 | 1.5 | | | 104.9 | 100. | 2.92 | | |
| 1848 | 135. | 82.9 | 3.58 | | | 135. | 83. | 3.58 | 27.7 | 17. |
| 1849 | 137.9 | 75.4 | 3.49 | | | 138.7 | 75.9 | 3.51 | 44.1 | 24.1 |
| 1850 | 158. | 58.7 | 3.81 | | | 161.6 | 60. | 3.90 | 107.8 | 40. |
| 1851 | 177.5 | 61.1 | 4.19 | | | 186.7 | 64.3 | 4.40 | 103.7 | 35.7 |
| 1852 | 186. | 64.8 | 4.30 | | | 186. | 64.8 | 4.30 | 101. | 35.2 |
| 1853 | 203.1 | 62.6 | 3.6 | | | 206.8 | 63.8 | 4.68 | 117.5 | 36.2 |
| 1854 | 7 | 7 | 3.8 | | | 318.7 | 50.9 | 7.07 | 307.7 | 49.1 |
| 1855 | 328.3 | 33.2 | 7.13 | | | 332.7 | 33.6 | 7.23 | 656.9 | 66.4 |
| 1856 | 442.5 | 57. | 9.43 | | | 442.6 | 57. | 9.44 | 334. | 43. |
| 1857 | 489.9 | 75.6 | 10.17 | | | 489.9 | 75.6 | 10.17 | 334. | 43. |
| 1858 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1859 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1860 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1861 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1862 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1863 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1864 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1865 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1866 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1867 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1868 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1869 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1870 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1871 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1872 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1873 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1874 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1875 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1876 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1877 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1878 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1879 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1880 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1881 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1882 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1883 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1884 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1885 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1886 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1887 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1888 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1889 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1890 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1891 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1892 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1893 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1894 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1895 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1896 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1897 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1898 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1899 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |
| 1900 | 549.9 | 10.17 | 10.17 | | | 549.9 | 10.17 | 10.17 | 334. | 43. |

SCHEDULES OF EXPENDITURE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| Date. | I. | | | I. M. § | | | I. C. § | | | I. 1. | I. 2. | I. 3. | I. 4. | I. 4. M. | I. 4. C. | I. 5. | I. 5. M. | I. 5. C. | I. 6. | II. | | | | II. 1. | II. 2. | II. 3. | II. 4. | |
|-------|-----------------------------|---------------------------|-------------|----------------------------------|--------------------------------|-------------|-----------------------------------|---------------------------------|-------------|--------|---------------|-------------|--------------------|-------------------------|--------------------------|-------------------------|-------------------------|--------------------------|-----------------------|---------------------------|---------------------------|-------------|------------------------------|------------|----------|------------|----------------|-----|
| | General Government, TOTALS. | Per cent. of XII, totals. | Per capita. | General government, maintenance. | Per cent. of XII, maintenance. | Per capita. | General government, construction. | Per cent. of XII, construction. | Per capita. | Mayor. | City council. | City clerk. | Elections, totals. | Elections, maintenance. | Elections, construction. | Buildings, (City Hall). | Buildings, maintenance. | Buildings, construction. | Unclassified, 1 to 4. | FINANCIAL SYSTEM, TOTALS. | Per cent. of XII, totals. | Per capita. | Percent of XII, maintenance. | Treasurer. | Auditor. | Assessors. | Other purposes | |
| 1800 | 3 | 2.9 | .04 | ... | ... | ... | ... | ... | ... | ... | ... | 1 | ... | ... | ... | ... | ... | ... | ... | ... | .5 | 4.6 | .07 | ... | ... | ... | ... | |
| 1805 | 1.9 | 8.6 | .22 | ... | ... | ... | ... | ... | ... | ... | .2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1810 | .3 | 1.3 | .03 | ... | ... | ... | ... | ... | ... | ... | .2 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1815 | 1. | 2.8 | .10 | ... | ... | ... | ... | ... | ... | ... | 1. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1819 | 1.6 | 6.3 | .14 | ... | ... | ... | ... | ... | ... | ... | 1.6 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1825 | 4. | 10.5 | .25 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1830 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1833 | 1.9 | 4.1 | .10 | ... | ... | ... | 1.9 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1834 | 3.8 | 7.8 | .20 | ... | ... | ... | 3.8 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1835 | 2.8 | 6. | .14 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1836 | 2.8 | 5.4 | .14 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1837 | 3.1 | 5. | .15 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1838 | 2.9 | 4.7 | .13 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1839 | 3.1 | 4.8 | .14 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1840 | 3.1 | 3.4 | .13 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1841 | 2.9 | 3.8 | .11 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1842 | 2.8 | 3.7 | .10 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1843 | 2.8 | 3.5 | .10 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1844 | 2.8 | 3.4 | .09 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1845 | 2.6 | 3.6 | .08 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1846 | 2.6 | 3.8 | .08 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1847 | 2.5 | 2.5 | .07 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1848 | 2.7 | 2.2 | .07 | 2.7 | 2.5 | .07 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1849 | 2.9 | 1.9 | .07 | 2.9 | 2.2 | .07 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1850 | 3. | 1.8 | .07 | 3. | 2. | .07 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1851 | 3.8 | 2.2 | .09 | 3.4 | 2.2 | .08 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1852 | 3.5 | 1.8 | .08 | 3.5 | 2.1 | .08 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1853 | 7.2 | 3.5 | .16 | 7.2 | 4. | .16 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1854 | 21.6 | 4.9 | .48 | 10.1 | 2.6 | .22 | 11.4 | 2.4 | 4. | 1.4 | 6.5 | 5.1 | 6.6 | 2. | 6.4 | 7 | 3.1 | 7 | .07 | .8 | 1. | 2 | 1.3 | ... | ... | ... | ... | |
| 1855 | 11.7 | 2.6 | .25 | 10.3 | 2.7 | .22 | 1.4 | 1.5 | 5.4 | 1.5 | 4 | ... | 2.2 | 7 | 1.4 | 7 | 5.3 | 1.2 | 1.4 | 1. | 3 | 4. | ... | ... | ... | ... | ... | |
| 1856 | 9.5 | 1.8 | .20 | 9.6 | 2.2 | .20 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | |
| 1857 | 16.3 | 2.9 | .34 | 10.1 | 2.2 | .21 | 6.2 | 1.5 | 4.5 | 2. | 1.6 | ... | 6.2 | 1.6 | ... | 6.2 | 4 | 6.2 | 6 | 6.2 | 1.1 | 1.3 | 1.4 | 1.4 | 3 | 4.5 | ... | ... |

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|------|-------|------|------|-------|-----|-----|-------|-----|------|-----|------|-------|-------|-------|-----|------|-----|-----|-----|------|-----|------|
| 1860 | 8.1 | 2. | 16 | 8.1 | 2.2 | 1.6 | | 1.5 | 4. | 1. | 8 | | 2 | | 6 | 5.9 | 1.5 | 12 | 1.6 | 1.1 | 2 | 4.6 |
| 1861 | 7.6 | 1.9 | 15 | 7.6 | 2.1 | 1.5 | | 1.5 | 3.7 | 1.1 | 7 | | | | .5 | 3.8 | .9 | .07 | 1. | 1. | .2 | 2.5 |
| 1862 | 8. | 2. | 15 | 8. | 2. | 1.5 | ..... | 1.5 | 3.7 | .9 | 7 | ..... | .6 | ..... | .5 | 5.1 | 1.2 | 10 | 1. | 1. | .2 | *3.8 |
| 1863 | 9.7 | 1.5 | 18 | 9.7 | 1.5 | 1.8 | ..... | 1.5 | 4. | 2.4 | .5 | ..... | .7 | ..... | .5 | 3.5 | .5 | .07 | .5 | .8 | .4 | 2.2 |
| 1864 | 8.2 | 1.6 | 15 | 8.2 | 1.7 | 1.5 | ..... | 1.5 | 3.9 | 1. | 1. | ..... | .2 | ..... | .6 | 4.6 | .9 | .09 | .9 | 1.7 | 1.4 | 1.4 |
| 1865 | 8.5 | 1.5 | 16 | 8.5 | 1.6 | 1.6 | ..... | 1.6 | 3.8 | 1.2 | 1.1 | ..... | .2 | ..... | .6 | 5.9 | 1.1 | 1.1 | 1.1 | 1.6 | 1.2 | 3. |
| 1866 | 33.4 | 4.7 | 58 | 9. | 1.6 | 16 | 24.4 | 2. | 3.9 | .9 | 1.3 | ..... | 24.4 | ..... | .9 | 5.6 | .8 | 10 | 1. | 1.9 | 1.3 | 2.5 |
| 1867 | 12.9 | 1.5 | 21 | 12. | 1.9 | 20 | .9 | 2. | 5.5 | 2.5 | .5 | ..... | 1.4 | ..... | 1. | 11.6 | 1.4 | 19 | 1.8 | 2.7 | 1.6 | 7.3 |
| 1868 | 13.5 | 1.5 | 21 | 13.5 | 2. | 21 | ..... | 2.1 | 5.4 | 2. | .9 | ..... | 2. | ..... | 1. | 11.3 | 1.3 | 18 | 1.7 | 5.3 | 1.5 | 4.5 |
| 1869 | 17.6 | 1.8 | 27 | 17.6 | 2.3 | 27 | ..... | 2.5 | 7.8 | 2. | .8 | ..... | 3.2 | ..... | 1. | 11.6 | 1.2 | 18 | 1.5 | 3.6 | 1.6 | 5.2 |
| 1870 | 16.5 | 1. | 24 | 16.5 | 1.9 | 24 | ..... | 2.5 | 6.4 | 2.3 | .3 | ..... | 3.5 | ..... | 1.5 | 12.7 | .8 | 18 | 1.5 | 4.4 | 1.8 | 6.5 |
| 1871 | 16.4 | .7 | 22 | 16.4 | 1.8 | 22 | ..... | 2.6 | 6.4 | 2.4 | .8 | ..... | 2.8 | ..... | 1.5 | 19.1 | .8 | 25 | 2.1 | 5. | 1.8 | 7.1 |
| 1872 | 17.8 | .8 | 22 | 17.8 | 1.7 | 22 | ..... | 3. | 6.4 | 2.4 | 1.8 | ..... | 2.8 | ..... | 1.5 | 17.4 | .8 | 21 | 1.6 | 6.2 | 2. | 7.9 |
| 1873 | 18.7 | .7 | 21 | 18.7 | 1.5 | 21 | ..... | 3. | 6.4 | 2.4 | 1.7 | ..... | 3.7 | ..... | 1.5 | 18.1 | .7 | 21 | 1.5 | 6.2 | 2.5 | 7.9 |
| 1874 | 24.1 | .6 | 26 | 23.7 | 1.5 | 25 | .4 | 3. | 6.7 | 2.8 | 1.4 | ..... | 8.7 | ..... | 1.5 | 20.3 | .5 | 21 | 1.3 | 7.6 | 2.7 | 7.9 |
| 1875 | 211. | 5.6 | 210 | 26.1 | 1.3 | 26 | 184.9 | 4.6 | 6.1 | 3.1 | 1.8 | ..... | 8.9 | ..... | 1.5 | 23.2 | .6 | 23 | 1.2 | 8.3 | 3.1 | 7.9 |
| 1876 | 228.4 | 7.4 | 2.27 | 23.9 | 1.3 | 24 | 204.5 | 4.9 | 7.3 | 3.2 | 1.6 | ..... | 209.9 | ..... | 1.5 | 21.4 | .7 | 20 | 1.1 | 9.1 | 3.3 | 7.9 |
| 1877 | 262.2 | 9.6 | 2.62 | 24.1 | 1.3 | 24 | 238.1 | 5.1 | 7.4 | 3.2 | 2.2 | ..... | 242.8 | ..... | 1.5 | 20.3 | .7 | 20 | 1.1 | 9.1 | 3.3 | 7.8 |
| 1878 | 276.6 | 10.1 | 2.77 | 30.3 | 1.5 | 30 | 246.2 | 5.5 | 9.2 | 3.5 | 2.6 | ..... | 254.1 | ..... | 1.6 | 23.3 | .9 | 23 | 1.1 | 10. | 3.6 | 9.5 |
| 1879 | 195.4 | 9.8 | 1.91 | 32.6 | 2. | 32 | 162.7 | 4.8 | 7.5 | 2.7 | 2.1 | ..... | 176.6 | ..... | 1.6 | 21.7 | 1.1 | 22 | 1.3 | 9.3 | 3.4 | 7.9 |
| 1880 | 33.8 | 2.0 | .32 | 33.8 | 2.1 | .32 | ..... | 4.5 | 8. | 2.6 | 2.2 | ..... | 14.9 | ..... | 1.6 | 20.2 | 1.2 | 19 | 1.2 | 9.1 | 3.2 | 7.7 |
| 1881 | 34.4 | 2. | .32 | 32.5 | 2. | .30 | 1.9 | 4.5 | 6.9 | 2.6 | 1.9 | ..... | 16.8 | ..... | 1.6 | 20.3 | 1.2 | 19 | 1.2 | 9.4 | 3.1 | 7.7 |
| 1882 | 34.2 | 1.7 | .30 | 33.9 | 2. | .30 | .3 | 4.9 | 7. | 3.2 | 2. | ..... | 15.6 | ..... | 1.6 | 21. | 1.1 | 19 | 1.2 | 10.1 | 3.2 | 7.7 |
| 1883 | 37.9 | 1.8 | .32 | 35.6 | 2.1 | .30 | 2.3 | 4.9 | 6.9 | 3.7 | 4.6 | ..... | 16.1 | ..... | 1.6 | 21.1 | 1. | 18 | 1.2 | 10.2 | 3.1 | 7.7 |
| 1884 | 41.7 | 2. | .36 | 36.3 | 2. | .31 | 5.4 | 4.9 | 7.2 | 4.4 | 7.3 | ..... | 16.3 | ..... | 1.6 | 21.7 | 1. | 18 | 1.2 | 10.3 | 3.4 | 7.9 |
| 1885 | 53.4 | 2.2 | .45 | 37.2 | 2.1 | .31 | 16.2 | 4.6 | 7.2 | 4.5 | 1.9 | ..... | 33.6 | ..... | 1.6 | 22.1 | .9 | 19 | 1.2 | 10.7 | 3.5 | 7.9 |
| 1886 | 36.9 | 1.7 | .31 | 36.9 | 2. | .31 | ..... | 4.1 | 7.6 | 4.5 | 2.4 | ..... | 16.6 | ..... | 1.6 | 24.8 | 1.1 | 21 | 1.4 | 11.7 | 3.5 | 8.5 |
| 1887 | 42.6 | 2. | .34 | 42.3 | 2.3 | .34 | .4 | 4.1 | 7.2 | 4.7 | 3.3 | ..... | 21.7 | ..... | 1.6 | 24.5 | 1.1 | 20 | 1.4 | 11.3 | 3.7 | 9.5 |
| 1888 | 53.8 | 2.1 | .43 | 47.7 | 2.5 | .38 | 6.1 | 4.9 | 8. | 5. | 9.8 | ..... | 24.4 | ..... | 1.6 | 24.7 | 1. | 20 | 1.3 | 11.4 | 3.7 | 9.6 |
| 1889 | 50.8 | 1.9 | .39 | 49.8 | 2.5 | .38 | 1. | 4.9 | 7.2 | 5.4 | 2.7 | ..... | 28.9 | ..... | 1. | 26 | 1.1 | 20 | 1.3 | 11.7 | 3.7 | 9.9 |
| 1890 | 53.8 | 1.9 | .41 | 51. | 2.4 | .38 | 2.8 | 6. | 7.9 | 5.7 | 7.6 | ..... | 25. | ..... | 2. | 35.9 | 1.1 | 24 | 1.5 | 14. | 4.5 | 12.9 |
| 1891 | 72.7 | 1.8 | .53 | 72.2 | 3. | .52 | 5 | 6.3 | 8.3 | 7. | 26.2 | ..... | 23.4 | ..... | 1.6 | 35.9 | .9 | 26 | 1.5 | 14.4 | 6. | 13.5 |
| 1892 | 73.3 | 1.6 | .52 | 72.8 | 2.9 | .51 | 5 | 6.3 | 17.8 | 7.8 | 21.2 | ..... | 18.6 | ..... | 1.6 | 38.4 | .8 | 27 | 1.6 | 16.3 | 6.6 | 13.9 |
| 1893 | 74.3 | 1.6 | .50 | 72.9 | 2.8 | .49 | 1.4 | 6.4 | 19.3 | 7.9 | 15.8 | ..... | 22.7 | ..... | 1.2 | 40.2 | .8 | 27 | 1.5 | 17.5 | 6.7 | 14.6 |
| 1894 | 73.3 | 1.5 | .50 | 73.3 | 2.4 | .50 | ..... | 6.4 | 20.4 | 8.1 | 13.9 | ..... | 22.7 | ..... | 1.8 | 41.7 | .9 | 28 | 1.4 | 18.8 | 6.6 | 15.2 |
| 1895 | 83. | 1.8 | .57 | 76.7 | 2.6 | .53 | 6.3 | 6.4 | 21.2 | 8.1 | 21.8 | ..... | 23.8 | ..... | .9 | 45.4 | 1. | 31 | 1.5 | 20.7 | 6.9 | 16.2 |
| 1896 | 86.7 | 1.8 | .58 | 86.7 | 2.8 | .58 | ..... | 7.1 | 29.6 | 8.3 | 15.6 | ..... | 24.4 | ..... | 1.6 | 48.5 | 1. | 32 | 1.5 | 23.8 | 7.2 | 16.9 |
| 1897 | 88.6 | 2. | .57 | 88.6 | 2.7 | .57 | ..... | 7. | 28.6 | 8.2 | 18. | ..... | 25.3 | ..... | 1.6 | 51.3 | 1.1 | 33 | 1.6 | 25.8 | 7.2 | 16.9 |
| 1898 | 81.9 | 2. | .51 | 80.5 | 2.5 | .50 | 1.4 | 7. | 22.9 | 8.3 | 18.6 | ..... | 23.5 | ..... | 1.4 | 50.5 | 1.3 | 31 | 1.6 | 25.2 | 7.2 | 17.6 |
| 1899 | 83.8 | 2. | .50 | 83.8 | 2.4 | .50 | ..... | 7. | 22.8 | 8.1 | 20.8 | ..... | 23.4 | ..... | 1.6 | 55.3 | 1.3 | 33 | 1.6 | 29.6 | 7.2 | 17.5 |
| 1900 | 90.7 | 2.3 | .52 | 90.7 | 2.6 | .52 | ..... | 7.2 | 28. | 8.4 | 21.1 | ..... | 24.4 | ..... | 1.6 | 58. | 1.4 | 33 | 1.7 | 32.7 | 7.6 | 17.7 |
| 1901 | 103.2 | 2.7 | .56 | 103.2 | 2.9 | .56 | ..... | 7.3 | 28.4 | 8.9 | 28. | ..... | 28.9 | ..... | 1.6 | 57.6 | 1.4 | 31 | 1.7 | 30.9 | 7.1 | 19.5 |

† Less than \$50. § M. C. Maintenance and operation, and additions to real estate and

* See notes to schedules under the year in question, also for all unusual items. equipment respectively.

SCHEDULES OF EXPENDITURE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| Date. | III. | | | III. M. | | | III. C. | | | III. 1. | | | III. 1. M. | | | III. 1. C. | | | III. 2. | | | III. 2. M. | | | III. 2. C. | | | III. 3. | | | III. 4. | | | III. 5. | | | III. 5. a. | | | III. 5. b. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| | SECURITY OF PERSON & PROPERTY, TOTALS. | Per cent. of XII, totals. | Per capita. | Security of person and property. | Percentage of XII, maintenance. | Per capita. | Security of person and property. | Per cent. of XII, totals. | Per capita. | Security of person and property. | Per cent. of XII, totals. | Per capita. | Security of person and property. | Per cent. of XII, totals. | Per capita. | Security of person and property. | Per cent. of XII, totals. | Per capita. | Security of person and property. | Per cent. of XII, totals. | Per capita. | Security of person and property. | Per cent. of XII, totals. | Per capita. | Security of person and property. | Per cent. of XII, totals. | Per capita. | Security of person and property. | Per cent. of XII, totals. | Per capita. | Security of person and property. | Per cent. of XII, totals. | Per capita. | Security of person and property. | Per cent. of XII, totals. | Per capita. | Security of person and property. | Per cent. of XII, totals. 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|------|-------|------|------|-------|------|------|-------|-------|------|------|-------|------|-------|-------|------|------|-------|------|------|-----|------|------|-----|------|-----|
| 1800 | 121.0 | 23.9 | 2.40 | 109.5 | 23.5 | 2.16 | 12. | 43.4 | 35.7 | .86 | 43.1 | .85 | 3 | 51. | 41.9 | 1.01 | 39.3 | .78 | 11.7 | † | 2.2 | 2.7 | 1. | 2.5 | |
| 1861 | 123.3 | 30.7 | 2.40 | 106.3 | 28.7 | 2.07 | 17. | 60.5 | 49. | 1.18 | 43.5 | .85 | 17. | 36. | 29.2 | .70 | 36. | .70 | .... | ... | 1.5 | 4.2 | .4 | 3.8 | |
| 1862 | 112. | 27.6 | 2.15 | 112. | 28.1 | 2.05 | .... | 43.2 | 38.6 | .83 | 43.2 | .83 | .... | 34.4 | 30.7 | .66 | 34.4 | .66 | .... | ... | 1.3 | 3.4 | .4 | 3. | |
| 1863 | 371.6 | 58.4 | 7.04 | 371.6 | 58.9 | 7.04 | .... | 43.1 | 11.6 | .82 | 43.1 | .82 | .... | 34.1 | 9.2 | .65 | 34.1 | .65 | .... | ... | 1.4 | 4.6 | .7 | 3.9 | |
| 1864 | 141.1 | 27.4 | 2.63 | 124.2 | 25.3 | 2.31 | 16.9 | 46.2 | 32.7 | .86 | 46.2 | .86 | .... | 55.9 | 39.6 | 1.04 | 39. | .73 | 16.9 | ... | 1.7 | 4.3 | .8 | 3.5 | |
| 1865 | 161.8 | 29.2 | 2.96 | 160.1 | 29.3 | 2.93 | 1.8 | 82.8 | 51.2 | 1.52 | 82.8 | 1.52 | .... | 41.8 | 25.2 | .76 | 40. | .73 | 1.8 | ... | 1.3 | 4.2 | 1.8 | 2.5 | |
| 1866 | 214.4 | 30.1 | 3.74 | 179.2 | 31.7 | 3.12 | 35.2 | 96.8 | 45.2 | 1.69 | 92. | 1.60 | 4.8 | 72.2 | 33.7 | 1.26 | 41.8 | .81 | 30.4 | ... | 2.2 | 5.9 | 2.9 | 3. | |
| 1867 | 305. | 35.5 | 5.07 | 206.3 | 32.3 | 3.43 | 98.6 | 100.8 | 33. | 1.67 | 100.8 | 1.67 | .... | 147.6 | 48.4 | 2.45 | 49. | .81 | 98.6 | ... | 2.9 | 8.6 | 3.7 | 4.9 | |
| 1868 | 245.5 | 27.5 | 3.90 | 217.3 | 31.7 | 3.45 | 28.2 | 108.9 | 44.3 | 1.73 | 108.9 | 1.73 | .... | 61.5 | 25.1 | .98 | 51.2 | .81 | 10.3 | ... | 5.9 | 6.5 | 2.3 | 4.2 | |
| 1869 | 244.5 | 25.3 | 3.71 | 229.7 | 30.3 | 3.48 | 14.8 | 119.3 | 48.8 | 1.81 | 117.8 | 1.79 | 7.6 | 60. | 23.4 | .87 | 54.1 | .79 | 5.9 | ... | 4.3 | 6.1 | 2. | 4.1 | |
| 1870 | 256.7 | 15.7 | 3.73 | 243.3 | 28.8 | 3.53 | 13.5 | 131.1 | 51.1 | 1.90 | 123.6 | 1.79 | 7.9 | 89. | 28.3 | 1.18 | 55.8 | .74 | 33.2 | ... | 4.1 | 6.2 | 2. | 4.2 | |
| 1871 | 314.4 | 13.5 | 4.18 | 247.6 | 27.1 | 3.29 | 66.8 | 135.8 | 43.2 | 1.81 | 135.8 | 1.81 | .... | 110.8 | 32.8 | 1.36 | 72.5 | .89 | 38.2 | ... | 2.7 | 6.4 | 2. | 4.4 | |
| 1872 | 337.6 | 15.3 | 4.14 | 291.5 | 27.4 | 3.58 | 46.1 | 166.9 | 49.4 | 2.05 | 159. | 1.95 | 7.9 | 114.9 | 33.4 | 1.31 | 90.4 | .83 | 24.5 | ... | 3.7 | 6.6 | 1.9 | 4.7 | |
| 1873 | 343.8 | 12.9 | 3.91 | 319.2 | 25.8 | 3.63 | 24.5 | 170. | 49.5 | 1.93 | 170. | 1.93 | .... | 114.9 | 33.4 | 1.31 | 90.4 | .83 | 24.5 | ... | 3.7 | 6.6 | 1.9 | 4.7 | |
| 1874 | 367. | 9.7 | 3.89 | 357. | 22.1 | 3.78 | 10. | 191.2 | 52.1 | 2.03 | 190.4 | 2.02 | 8 | 112.1 | 30.6 | 1.19 | 102.9 | 1.09 | 9.3 | ... | 4.4 | 6.3 | 1.6 | 4.7 | |
| 1875 | 503.6 | 13.4 | 5.00 | 407.7 | 20.5 | 4.05 | 95.9 | 294.4 | 58.5 | 2.92 | 225.2 | 2.24 | 69.1 | 146.2 | 29. | 1.45 | 119.4 | 1.19 | 26.8 | ... | 9.4 | 6.7 | 1.9 | 4.8 | |
| 1876 | 456.6 | 14.8 | 4.55 | 390.4 | 20.7 | 3.89 | 66.2 | 256.1 | 56.1 | 2.55 | 222.6 | 2.22 | 33.5 | 142.3 | 31.2 | 1.42 | 109.6 | 1.09 | 32.7 | ... | 7.4 | 7. | 2. | 5. | |
| 1877 | 434.7 | 15.9 | 4.34 | 402.2 | 21.1 | 4.02 | 32.5 | 245.1 | 56.4 | 2.45 | 224.6 | 2.24 | 20.6 | 130.7 | 30. | 1.30 | 118.8 | 1.19 | 11.9 | ... | 6.7 | 7.2 | 2. | 5.2 | |
| 1878 | 433.2 | 15.9 | 4.34 | 419.1 | 20.7 | 4.20 | 14.1 | 231.1 | 53.3 | 2.32 | 231.1 | 2.32 | .... | 141.4 | 32.6 | 1.42 | 132.7 | 1.33 | 8.6 | ... | 6.8 | 7.8 | 2.2 | 5.6 | |
| 1879 | 374.3 | 18.8 | 3.66 | 364.4 | 21.9 | 3.57 | 9.8 | 197. | 52.7 | 1.93 | 195.2 | 1.91 | 1.8 | 122.1 | 32.6 | 1.20 | 114.7 | 1.12 | 7.5 | ... | 6.4 | 6.9 | 2. | 4.9 | |
| 1880 | 331.4 | 19.5 | 3.17 | 323.7 | 20.1 | 3.09 | 7.7 | 191.3 | 57.7 | 1.83 | 188.8 | 1.80 | 2.5 | 119. | 35.9 | 1.14 | 113.8 | 1.09 | 5.2 | ... | 6.5 | 6.7 | 2. | 4.7 | |
| 1881 | 336.5 | 19.2 | 3.12 | 333.1 | 20.3 | 3.08 | 3.4 | 187.1 | 55.6 | 1.73 | 187.1 | 1.73 | .... | 127.2 | 37.8 | 1.18 | 123.8 | 1.15 | 3.4 | ... | 7.5 | 6.6 | 2. | 4.6 | |
| 1882 | 345.4 | 17.5 | 3.07 | 334.2 | 19.7 | 2.97 | 11.2 | 188.4 | 54.5 | 1.68 | 188.4 | 1.68 | .... | 136. | 39.4 | 1.21 | 124.8 | 1.11 | 11.2 | ... | 7.6 | 6.8 | 2. | 4.8 | |
| 1883 | 377.7 | 18.2 | 3.23 | 357.6 | 20.6 | 3.06 | 20.2 | 196.3 | 52. | 1.68 | 196.3 | 1.68 | .... | 159.7 | 42.3 | 1.37 | 139.5 | 1.19 | 20.2 | † | 6.8 | 6.9 | 2. | 4.9 | |
| 1884 | 405.5 | 19.2 | 3.45 | 373. | 20.7 | 3.17 | 32.5 | 201.9 | 49.8 | 1.71 | 195.9 | 1.67 | 6. | 177. | 43.7 | 1.51 | 150.5 | 1.28 | 26.5 | 1.3 | 6.5 | 6.7 | 2. | 4.7 | |
| 1885 | 423.9 | 17.8 | 3.59 | 374. | 20.7 | 3.17 | 49.9 | 201.8 | 47.6 | 1.71 | 197.4 | 1.67 | 4.4 | 196.1 | 46.3 | 1.66 | 150.7 | 1.28 | 45.5 | 1.7 | 6.8 | 6.2 | 2. | 4.2 | |
| 1886 | 430.5 | 19.8 | 3.57 | 401.8 | 21.9 | 3.33 | 28.7 | 231.3 | 53.7 | 1.91 | 206.2 | 1.71 | 25.1 | 173.7 | 40.3 | 1.44 | 170.1 | 1.41 | 3.6 | 1.7 | 6.9 | 6.2 | 2. | 4.2 | |
| 1887 | 418.4 | 18.9 | 3.39 | 409.1 | 22.7 | 3.31 | 9.3 | 213.7 | 51.1 | 1.73 | 210.9 | 1.70 | 2.8 | 175.9 | 42. | 1.42 | 169.4 | 1.37 | 6.5 | 1.7 | 6.7 | 6.5 | 2. | 4.5 | |
| 1888 | 458.7 | 18.2 | 3.63 | 439. | 22.8 | 3.47 | 19.7 | 234.5 | 51.1 | 1.86 | 232.5 | 1.84 | 2. | 196.6 | 42.9 | 1.56 | 179. | 1.42 | 17.6 | 1.7 | 6.3 | 6.6 | 2. | 4.6 | |
| 1889 | 504.3 | 19.6 | 3.90 | 444.2 | 22.3 | 3.44 | 60.1 | 241.4 | 47.9 | 1.87 | 234.9 | 1.82 | 6.5 | 234.2 | 46.4 | 1.81 | 180.6 | 1.49 | 49. | 1.8 | 6.8 | 6.6 | 2. | 4.8 | |
| 1890 | 543.2 | 18.8 | 4.11 | 465.9 | 22. | 3.53 | 77.3 | 288.1 | 49.4 | 2.03 | 239.9 | 1.82 | 28.2 | 245.6 | 45.2 | 1.86 | 196.6 | 1.49 | 49. | 1.8 | 6.8 | 6.6 | 2. | 4.6 | |
| 1891 | 558.5 | 14.1 | 4.06 | 527.6 | 22. | 3.83 | 30.9 | 251.9 | 45.1 | 1.83 | 251.4 | 1.83 | 4 | 271.9 | 48.7 | 1.97 | 241.5 | 1.75 | 30.4 | 2.1 | 8.2 | 6.8 | 2. | 4.8 | |
| 1892 | 592.6 | 12.6 | 4.17 | 559.4 | 22.6 | 3.94 | 33.2 | 275.2 | 46.4 | 1.94 | 260.2 | 1.83 | 15. | 285.1 | 48.1 | 2.01 | 266.9 | 1.88 | 18.2 | 2.2 | 7.4 | 7.3 | 2. | 5.3 | |
| 1893 | 624.4 | 13.4 | 4.19 | 568.8 | 21.7 | 3.82 | 55.7 | 314.3 | 50.3 | 2.11 | 271.2 | 1.82 | 43.1 | 277.3 | 44.4 | 1.86 | 264.8 | 1.78 | 12.6 | 2.2 | 10.3 | 7.4 | 2. | 5.4 | |
| 1894 | 781.5 | 16.5 | 5.31 | 631.9 | 20.9 | 4.29 | 149.6 | 432.9 | 55.4 | 2.94 | 295.8 | 2.01 | 137.1 | 316.6 | 40.5 | 1.85 | 304.1 | 1.70 | 12.5 | 2.4 | 9.6 | 7.3 | 2. | 5.3 | |
| 1895 | 736.3 | 15.6 | 5.06 | 664. | 22.2 | 4.56 | 72.3 | 343.9 | 46.7 | 2.36 | 300.4 | 2.06 | 43.5 | 358.4 | 48.6 | 2.46 | 329.6 | 2.26 | 28.8 | 2.6 | 12.2 | 7.5 | 2. | 5.5 | |
| 1896 | 743.4 | 15.8 | 4.95 | 708.2 | 22.5 | 4.72 | 35.2 | 357.6 | 48.1 | 2.38 | 342.7 | 2.28 | 14.9 | 348.2 | 46.8 | 2.32 | 327.9 | 2.19 | 20.3 | 3.2 | 12.5 | 8.1 | 2. | 6.1 | |
| 1897 | 748.2 | 16.6 | 4.83 | 747.5 | 23.1 | 4.82 | 8 | 347.4 | 46.4 | 2.24 | 347.4 | 2.24 | | 362.7 | 48.5 | 2.34 | 362. | 2.33 | 36.2 | 3.8 | 4.1 | 13.2 | 8.3 | 2. | 6.3 |
| 1898 | 786.2 | 19.5 | 4.88 | 751.8 | 23.2 | 4.67 | 34.3 | 359.1 | 45.7 | 2.23 | 350.7 | 2.18 | 8.4 | 386.2 | 49.1 | 2.40 | 360.3 | 2.24 | 25.9 | 4.1 | 15.7 | 8.9 | 2. | 6.9 | |
| 1899 | 784.6 | 18.6 | 4.47 | 763.4 | 21.8 | 4.54 | 21.2 | 359. | 45.8 | 2.14 | 357.5 | 2.13 | 1.5 | 383.8 | 48.9 | 2.28 | 364.1 | 2.17 | 19.7 | 4. | 14.3 | 9.4 | 1.9 | 7.4 | |
| 1900 | 776.7 | 19.4 | 4.62 | 766.4 | 21.9 | 4.36 | 10.2 | 365.5 | 47.1 | 2.08 | 361.1 | 2.06 | 4.4 | 366.4 | 47.2 | 2.09 | 363.9 | 2.07 | 25.1 | 4.1 | 13.9 | 12.7 | 2. | 10.8 | |
| 1901 | 880.9 | 22.2 | 4.79 | 773. | 22.2 | 4.20 | 107.9 | 407.1 | 46.2 | 2.21 | 384.1 | 2.09 | 23. | 431. | 48.9 | 2.34 | 347.8 | 1.89 | 83.2 | 4 | 13.8 | 11.3 | 2. | 9.3 | |

* See notes to schedules under the year in question, also for all unusual items. † Less than \$50.

SCHEDULES OF EXPENDITURE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| Date. | III. 7. g. | III. 7. a. | III. 7. b. | III. 8. | III. 9. | IV. | | | IV. M. | | | IV. C. | IV. 1. | | | IV. 2. | | | IV. 2. M. | IV. 2. C. | | | | | | |
|-------|----------------------------|---|------------|----------------|----------|-----------------|-------------------------------------|--------------------------|-------------|--|-------------------------------|-------------|---|-----------------|-----------------|-------------|---------------------------------------|---------------------|-------------------------|---------------------|---------|-----------------|-------------|----------------------|-------------|-----------------------|
| | Registration of documents. | Penal and reformatory institutions, totals. | Prisons. | Reformatories. | Militia. | Other purposes. | WELL BEING AND CONVENIENCE, TOTALS. | Percent. of XII, totals. | Per capita. | Well being and convenience, maintenance. | Percent. of XII, maintenance. | Per capita. | Well being and convenience, construction. | Health, totals. | Percent. of IV. | Per capita. | Gen'l expenditure, health department. | Inspection of food. | Inspection of plumbing. | Removal of garbage. | Sewers. | Percent. of IV. | Per capita. | Sewers, maintenance. | Per capita. | Sewers, construction. |
| 1800 | ... | ... | ... | ... | ... | ... | 2.7 | 25.5 | .36 | ... | ... | ... | ... | 2. | 76.3 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1805 | ... | ... | ... | ... | ... | ... | 4.3 | 19.6 | .49 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1810 | ... | 1 | ... | ... | ... | ... | 4.5 | 21.8 | .49 | ... | ... | ... | ... | .2 | ... | ... | .2 | ... | ... | ... | ... | 1.1 | ... | ... | ... | ... |
| 1815 | ... | ... | ... | ... | 4.9 | ... | 1.9 | 5.3 | .18 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1819 | ... | ... | ... | ... | ... | ... | 2.8 | 11. | .24 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1825 | ... | ... | ... | ... | ... | ... | 10.3 | 27. | .65 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1830 | ... | ... | ... | ... | ... | ... | 8.8 | 16.3 | .52 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1833 | ... | ... | ... | ... | ... | ... | 13.4 | 28.9 | .72 | ... | ... | ... | ... | 2.9 | 21.6 | .16 | 2.9 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1834 | ... | ... | ... | ... | ... | 6 | 9.2 | 18.6 | .48 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1835 | ... | ... | ... | ... | ... | ... | 9.9 | 21.1 | .50 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1836 | ... | ... | ... | ... | ... | ... | 13.4 | 25.5 | .66 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1837 | ... | ... | ... | ... | ... | 1 | 10.2 | 16.5 | .48 | ... | ... | ... | ... | .2 | 1.7 | .01 | .2 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1838 | ... | ... | ... | ... | ... | ... | 11.9 | 19.6 | .54 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1839 | ... | ... | ... | ... | ... | ... | 15.2 | 23.7 | .68 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1840 | ... | ... | ... | ... | ... | ... | 37.7 | 41.8 | 1.62 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1841 | ... | ... | ... | ... | ... | ... | 16. | 21.2 | .64 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1842 | ... | ... | ... | ... | ... | ... | 18.5 | 24.6 | .69 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1843 | ... | ... | ... | ... | ... | ... | 16.7 | 21.1 | .58 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1844 | ... | ... | ... | ... | ... | ... | 21.3 | 25.9 | .70 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1845 | ... | ... | ... | ... | ... | ... | 23.4 | 32.4 | .73 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1846 | ... | ... | ... | ... | ... | ... | 21.2 | 31.1 | .63 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1847 | ... | ... | ... | ... | ... | ... | 29.8 | 29.8 | .83 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1848 | ... | 5 | 5 | ... | ... | 1 | 39.6 | 31.6 | 1.05 | 31.2 | 28.3 | .83 | 8.4 | .1 | 3 | ... | ... | ... | ... | ... | ... | 2. | 6.7 | ... | ... | 2. |
| 1849 | ... | 14.1 | 5 | *13.6 | ... | 4 | 41.8 | 27. | 1.06 | 40.5 | 31.1 | 1.02 | 1.3 | .4 | .9 | .01 | .4 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1850 | ... | 1. | 6 | ... | ... | ... | 3 | 50.5 | 31. | 42.3 | 29.2 | 1.02 | 8.2 | .6 | 1.1 | .01 | .6 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1851 | ... | 9.2 | 7 | *8.5 | ... | ... | 4 | 51.6 | 29.6 | 1.22 | 39.6 | 25.9 | 12.1 | .5 | .9 | .01 | .5 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1852 | ... | 8.2 | 4 | 7.8 | ... | ... | 8 | 56.8 | 29.4 | 1.31 | 44.5 | 27.3 | 1.03 | 3.4 | 6.2 | .08 | *3.4 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1853 | ... | 10.7 | 2 | 10.5 | ... | ... | 3 | 48.2 | 23.5 | 1.09 | 42.9 | 23.8 | 9.7 | .5 | 1. | .01 | .5 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1854 | ... | 19.2 | 1.8 | 17.3 | ... | 4 | 1.2 | 134.8 | 30.6 | 2.99 | 108.5 | 27.6 | 2.41 | 2.8 | 2.1 | .06 | 1.1 | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1855 | ... | 22.7 | .9 | *21.9 | ... | ... | 3 | 163.2 | 36.4 | 3.55 | 111.2 | 29.1 | 2.42 | 52.1 | 1.1 | .7 | .02 | 1.1 | ... | ... | ... | ... | ... | ... | ... | ... |
| 1856 | ... | 19. | .1 | 18.9 | ... | ... | 4 | 200.1 | 36.9 | 4.27 | 120.2 | 27.6 | 2.56 | 79.9 | 3.8 | 1.9 | .08 | 2.4 | ... | ... | ... | ... | ... | ... | ... | ... |
| 1857 | ... | 15.9 | 1.6 | 14.3 | ... | ... | 4 | 239.6 | 42.7 | 5.01 | 164.1 | 36.3 | 3.43 | 75.5 | 2.8 | 1.2 | .06 | 2.4 | ... | ... | ... | ... | ... | ... | ... | ... |
| 1858 | ... | 18.4 | 2.9 | 15.9 | ... | ... | 1 | 194.0 | 34.0 | 2.57 | 199.1 | 31.9 | 9.0 | 6 | .9 | .6 | .6 | ... | ... | ... | ... | ... | ... | ... | ... | ... |

SCHEDULES OF EXPENDITURE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| Date. | IV. 3. | | | IV. 3. M. | | | IV. 3. C. | | | IV. 3. a. | | | IV. 3. a. M. | | | IV. 3. a. C. | | | IV. 3. a. 1. | | | IV. 3. a. 2. | | | IV. 3. b. | | | IV. 3. c. | | | IV. 3. c. M. | | | IV. 3. e. C. | | | IV. 3. d. M. | | | IV. 3. e. | | | IV. 3. e. M. | | | IV. 3. e. C. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------|---------------------------------|------------------|-------------|--------------------------------------|-------------|---------------------------------------|-----------|-------------|-----------------------|-------------|------------------------|---------------------------|------------------|---------------------------|--------------------------------------|----------------------|----------------------------------|------------------------------------|--------------|-----------------------|------------------------|---------------------|----------------------------------|-----------------------------------|-----------|-----------------------|------------------------|---------------------|----------------------------------|-----------------------------------|--------------|-----------------------|------------------------|---------------------|----------------------------------|-----------------------------------|--------------|-------|-------|-----------|-------|-------|--------------|-------|-------|--------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|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| | Means of communication, totals. | Per cent. of IV. | Per capita. | Means of communication, maintenance. | Per capita. | Means of communication, construction. | Streets. | Per capita. | Streets, maintenance. | Per capita. | Streets, construction. | Streets, except cleaning. | Street cleaning. | Street signs and numbers. | Street signs and nos., construction. | Sidewalks and curbs. | Sidewalks, & curbs, maintenance. | Sidewalks and curbs, construction. | Bridges. | Bridges, maintenance. | Bridges, construction. | Rivers and harbors. | Rivers and harbors, maintenance. | Rivers and harbors, construction. | Bridges. | Bridges, maintenance. | Bridges, construction. | Rivers and harbors. | Rivers and harbors, maintenance. | Rivers and harbors, construction. | Bridges. | Bridges, maintenance. | Bridges, construction. | Rivers and harbors. | Rivers and harbors, maintenance. | Rivers and harbors, construction. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1800 | .6 | 22.7 | .08 | | | | .9 | .08 | | | | | | | | | | | 1. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

SCHEDULES OF EXPENDITURE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| Date. | IV. 3. f. | IV. 3. f. | IV. 3. f. | IV. 4. | IV. 4. a. | IV. 4. b. | IV. 4. c. | IV. 4. d. | IV. 5. | | | IV. 5. M. | IV. 5. C. | IV. 5. a. | IV. 5. b. | IV. 6. | | IV. 6. M. | IV. 6. C. | | | | |
|-------|--------------------|------------------------------|-------------------------------|----------------|-------------------|-------------|-----------|-----------|-------------|-------------------------|----------------------|------------------|---------------------------|-------------|----------------------------|------------------------------------|----------------------|-----------|-------------------|-------------|---------------------|-------------|----------------------|
| | Docks and wharves. | Docks, wharves, maintenance. | Docks, wharves, construction. | Ligh., totals. | Percentage of IV. | Per capita. | Gas. | Electric. | Other ligh. | Unclassified, a. and c. | Water works, totals. | Per cent. of IV. | Water works, maintenance. | Per capita. | Water works, construction. | Water works, general expenditures. | Water works, meters. | Parks. | Percentage of IV. | Per capita. | Parks, maintenance. | Per capita. | Parks, construction. |
| 1800 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. |
| 1805 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1810 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1815 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1819 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1825 | .. | .. | .. | 7 | 7.2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1830 | .. | .. | .. | 2 | 22.6 | 12 | .. | .. | 2 | 7 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1833 | .. | .. | .. | 1.7 | 12.9 | .09 | .. | .. | 1.7 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1834 | .. | .. | .. | 2 | 21.9 | .10 | .. | .. | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1835 | .. | .. | .. | 2 | 20.1 | .10 | .. | .. | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1836 | .. | .. | .. | 2.1 | 15.5 | .10 | .. | .. | 2.1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1837 | + | + | .. | 2.1 | 20.1 | .10 | .. | .. | 2.1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | 1 | .. | .. | .. | .. |
| 1838 | .. | .. | .. | 2.3 | 19 | .10 | .. | .. | 2.3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1839 | .. | .. | .. | 2.2 | 14.8 | .10 | .. | .. | 2.2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1840 | .. | .. | .. | 2.6 | 6.9 | .11 | .. | .. | 2.6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1841 | .. | .. | .. | 2.5 | 15.8 | .10 | .. | .. | 2.5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1842 | .. | .. | .. | 2.2 | 12.1 | .08 | .. | .. | 2.2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1843 | .. | .. | .. | 2.2 | 13.2 | .08 | .. | .. | 2.2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1844 | .. | .. | .. | 2.4 | 11.2 | .08 | .. | .. | 2.4 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1845 | .. | .. | .. | 2.6 | 11.2 | .08 | .. | .. | 2.6 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1846 | .. | .. | .. | 1.2 | 5.4 | .03 | .. | .. | 1.2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1847 | .. | .. | .. | 3 | 10.2 | .08 | .. | .. | 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1848 | .. | .. | .. | 3.1 | 7.9 | .08 | .. | .. | 3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1849 | .. | .. | .. | 4.8 | 11.5 | .12 | .. | .. | 2 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1850 | .. | .. | .. | 6.5 | 12.8 | .16 | 2 | .. | 1.2 | 3.3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1851 | .. | .. | .. | 6.7 | 13 | .16 | 2 | .. | 1.9 | 2.8 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1852 | .. | .. | .. | 8.4 | 14.7 | .19 | 3.1 | .. | 2.2 | 3.1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1853 | .. | .. | .. | 9.6 | 19.9 | .22 | 3.9 | .. | 2.3 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1854 | .. | .. | .. | 19.4 | 14.3 | .43 | 7.2 | .. | 5 | 7.1 | 1.4 | 1 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1855 | .. | .. | .. | 19.1 | 11.7 | .42 | 8.3 | .. | 3.3 | 7.5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1856 | .. | .. | .. | 30.6 | 15.3 | .65 | 14.9 | .. | 5.2 | 10.5 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1857 | .. | .. | .. | 25.2 | 14.7 | .74 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1858 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1859 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1860 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1861 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1862 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1863 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1864 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1865 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1866 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1867 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1868 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1869 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1870 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1871 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1872 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1873 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1874 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1875 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1876 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1877 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1878 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1879 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1880 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1881 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1882 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1883 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1884 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1885 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1886 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1887 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1888 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1889 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1890 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1891 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1892 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1893 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1894 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1895 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1896 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1897 | .. | .. | .. | 28.7 | 14.7 | .80 | 19.6 | .. | 3.5 | 19.9 | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. | .. |
| 1898 | .. | .. | .. | 28. | | | | | | | | | | | | | | | | | | | |

SCHEDULES OF EXPENDITURE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| Date. | IV. 7. Cemeteries. | IV. 7. M. | IV. 7. C. | IV. 8. Public comfort stations. | IV. 9. Reg. of business, totals. | IV. 9. a. Liquor trade. | IV. 9. b. Other businesses. | IV. 10. Unclassified, 2, 3 and 5, totals. | IV. 10. a. Public works. | IV. 10. b. City yard. | IV. 11. City weigher, scaler, etc. | V. EDUCATIONAL INST'S, TOTALS. | V. Percent. of XII, totals. | V. Per capita. | V. Education, maintenance. | V. Percent. of XII, maintenance. | V. M. Per capita. | V. C. Education, construction. | V. 1. Schools. | V. Percent. of V. | V. 1. M. Per capita. | V. 1. M. Schools, maintenance. | V. 1. M. Per capita. | V. 1. C. Schools, construction. |
|-------|--------------------|-----------|-----------|---------------------------------|----------------------------------|-------------------------|-----------------------------|---|--------------------------|-----------------------|------------------------------------|--------------------------------|-----------------------------|----------------|----------------------------|----------------------------------|-------------------|--------------------------------|----------------|-------------------|----------------------|--------------------------------|----------------------|---------------------------------|
| 1800 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5. | 4.5 | .07 | ... | ... | ... | ... | ... | 3.2 | ... | .07 | ... | ... |
| 1805 | + | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3.2 | 14.6 | .37 | ... | ... | ... | ... | ... | 4.3 | ... | .37 | ... | ... |
| 1810 | ... | ... | ... | + | ... | ... | ... | ... | ... | ... | ... | 4.4 | 21.1 | .44 | ... | ... | ... | ... | ... | 4.3 | ... | .43 | ... | ... |
| 1815 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 3.5 | 10.1 | .32 | ... | ... | ... | ... | ... | 3.5 | ... | .32 | ... | ... |
| 1819 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 4.7 | 18.6 | .41 | ... | ... | ... | ... | ... | 4.7 | ... | .41 | ... | ... |
| 1825 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5.1 | 13.3 | .32 | ... | ... | ... | ... | ... | 4.1 | ... | .26 | ... | ... |
| 1830 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5.7 | 10.5 | .34 | ... | ... | ... | ... | ... | 5.7 | 100. | .34 | ... | ... |
| 1833 | ... | ... | ... | 2 | ... | ... | ... | .6 | ... | ... | ... | 6.2 | 13.4 | .33 | ... | ... | ... | ... | ... | 6.2 | 100. | .33 | ... | ... |
| 1834 | ... | ... | ... | ... | ... | ... | ... | .2 | ... | ... | ... | 7.4 | 14.9 | .38 | ... | ... | ... | ... | ... | 6.3 | 85.4 | .33 | ... | ... |
| 1835 | + | ... | ... | 1 | ... | ... | ... | .5 | ... | ... | ... | 6.1 | 13. | .31 | ... | ... | ... | ... | ... | 6.1 | 100. | .31 | ... | ... |
| 1836 | + | ... | ... | 1 | ... | ... | ... | .2 | ... | ... | ... | 7.7 | 14.8 | .38 | ... | ... | ... | ... | ... | 7.5 | 96.4 | .37 | ... | ... |
| 1837 | + | ... | ... | 1 | ... | ... | ... | 1 | ... | ... | ... | 8.8 | 14.2 | .42 | ... | ... | ... | ... | ... | 8.2 | 92.8 | .39 | ... | ... |
| 1838 | ... | ... | ... | 1 | ... | ... | ... | 1 | ... | ... | ... | 9.4 | 15.6 | .43 | ... | ... | ... | ... | ... | 9.4 | 100. | .43 | ... | ... |
| 1839 | ... | ... | ... | 1 | ... | ... | ... | .4 | ... | ... | ... | 10. | 15.8 | .44 | ... | ... | ... | ... | ... | 10. | 100. | .44 | ... | ... |
| 1840 | ... | ... | ... | 1 | ... | ... | ... | 1 | ... | ... | ... | 9.4 | 10.4 | .41 | ... | ... | ... | ... | ... | 9.4 | 100. | .41 | ... | ... |
| 1841 | ... | ... | ... | 1 | ... | ... | ... | .3 | ... | ... | ... | 20.1 | 26.6 | .80 | ... | ... | ... | ... | ... | 20.1 | 100. | .80 | ... | ... |
| 1842 | ... | ... | ... | 1 | ... | ... | ... | .6 | ... | ... | ... | 16.6 | 22.1 | .62 | ... | ... | ... | ... | ... | 16.6 | 100. | .62 | ... | ... |
| 1843 | ... | ... | ... | 1 | ... | ... | ... | .3 | ... | ... | ... | 26.4 | 33.2 | .92 | ... | ... | ... | ... | ... | 26.4 | 97.8 | .90 | ... | ... |
| 1844 | ... | ... | ... | 1 | ... | ... | ... | .5 | ... | ... | ... | 29. | 35.2 | .96 | ... | ... | ... | ... | ... | 29. | 99.1 | .95 | ... | ... |
| 1845 | ... | ... | ... | 1 | ... | ... | ... | 1 | ... | ... | ... | 13.3 | 26.7 | .60 | ... | ... | ... | ... | ... | 13.7 | 97.8 | .90 | ... | 13.7 |
| 1846 | ... | ... | ... | 1 | ... | ... | ... | .3 | ... | ... | ... | 18.1 | 26.5 | .53 | ... | ... | ... | ... | ... | 17.7 | 95.9 | .57 | ... | ... |
| 1847 | 1.8 | ... | ... | 1 | ... | ... | ... | .7 | ... | ... | ... | 30.3 | 30.3 | .84 | ... | ... | ... | ... | ... | 3.2 | 17.4 | .96 | ... | ... |
| 1848 | 7.9 | ... | ... | 2 | ... | ... | ... | .2 | ... | ... | ... | 37.5 | 29.9 | .99 | ... | ... | ... | ... | ... | 7.6 | 97.8 | .82 | ... | ... |
| 1849 | .5 | ... | ... | 4 | ... | ... | ... | .5 | ... | ... | ... | 37.4 | 24.2 | .95 | ... | ... | ... | ... | ... | 5.4 | 97.5 | .97 | ... | ... |
| 1850 | .7 | ... | ... | 1 | ... | ... | ... | .6 | ... | ... | ... | 45.3 | 27.7 | 1.09 | ... | ... | ... | ... | ... | 4.2 | 98.2 | .93 | ... | ... |
| 1851 | .2 | ... | ... | 7 | ... | ... | ... | 1 | ... | ... | ... | 48.5 | 27.7 | 1.14 | ... | ... | ... | ... | ... | 7.9 | 97.1 | 1.11 | ... | ... |
| 1852 | .7 | ... | ... | 7 | ... | ... | ... | 1 | ... | ... | ... | 49.7 | 25.7 | 1.15 | ... | ... | ... | ... | ... | 47.9 | 96.5 | 1.11 | ... | ... |
| 1853 | 1. | ... | ... | 1 | ... | ... | ... | 1 | ... | ... | ... | 44.9 | 21.9 | 1.02 | ... | ... | ... | ... | ... | 42.8 | 95.3 | .97 | ... | ... |
| 1854 | 2.7 | ... | ... | 7 | ... | ... | ... | 1 | ... | ... | ... | 72.7 | 16.5 | 1.61 | ... | ... | ... | ... | ... | 41.3 | 93 | .97 | ... | ... |
| 1855 | 1.1 | ... | ... | 5 | ... | ... | ... | .3 | ... | ... | ... | 68. | 15.2 | 1.48 | ... | ... | ... | ... | ... | 47.9 | 93. | 1.50 | ... | ... |
| 1856 | 1.5 | ... | ... | 7 | ... | ... | ... | 1.3 | ... | ... | ... | 100.3 | 18.5 | 2.14 | ... | ... | ... | ... | ... | 64.7 | 95.1 | 1.41 | ... | ... |
| 1857 | 1.6 | ... | ... | 3 | ... | ... | ... | 2.7 | ... | ... | ... | 91.8 | 16.4 | 1.92 | ... | ... | ... | ... | ... | 75.3 | 97.1 | 1.86 | ... | ... |

SCHEDULES OF EXPENDITURE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 90.00 being omitted.

| Date. | V. 2. | V. 3. | V. 4. | V. 5. | V. 6. | VI. | | | VI. M. | | | VI. C. | VI. 3. | VI. 4. | VI. 5. | VI. 6 | VI. 7. | VI. 8. |
|-------|-------|-------|-------|-------|-------|-----------------|------------|-----------------------|---------------|----------------|-------------------|-------------|--------|--------|--------|-------|--------|--------|
| | | | | | | CARE OF NEEDY. | TOTALS. | Per cent. of XII. | Per capita. | Care of needy. | Per cent. of XII. | Per capita. | | | | | | |
| | | | | | | Other purposes. | Monuments. | Historical documents. | Celebrations. | Libraries. | | | | | | | | |
| 1800 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1805 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1810 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1815 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1819 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1825 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1830 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1833 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1834 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1835 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1836 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1837 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1838 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1839 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1840 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1841 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1842 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1843 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1844 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1845 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1846 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1847 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1848 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1849 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1850 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1851 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1852 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1853 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1854 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1855 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1856 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1857 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1860 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |
| 1861 | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |

SCHEDULES OF EXPENDITURE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| VII. | | | | VIII. | | IX. | | X. | | XI. | | XII. | | XII. M. | | XII. C. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-------|-------------------|------|-------------------|-------|-------------|------|------------------|------|--------------------|------|-----------------------------|------|--|---------|------------------|---------|-----------------|------|--------------|------|----------------|------|--------------------------|------|--|------|--------------------------------|------|------------------------------|------|----------------|------|--|------|-----------------|------|-------------|------|-----------------------------------|------|-------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|------|
| Date. | Interest, TOTALS. | | Per cent. of XII. | | Per capita. | | Percent. of XII. | | Interest on bonds. | | Interest on floating loans. | | Additions to funds & property not elsewhere scheduled. | | REFUNDS, TOTALS. | | Taxes refunded. | | Assessments. | | Other refunds. | | UNCLASSIFIED, I TO VIII. | | OTHER PURPOSES NOT INCLUDED IN TOTALS. | | Damages to person or property. | | Costs assessed against city. | | Miscellaneous. | | Total expenditures, size of debt operations. | | Percent. of XI. | | Per capita. | | Total expenditures, construction. | | Per capita. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 1800 | 1805 | 1810 | 1815 | 1819 | 1825 | 1830 | 1833 | 1834 | 1835 | 1836 | 1837 | 1838 | 1839 | 1840 | 1841 | 1842 | 1843 | 1844 | 1845 | 1846 | 1847 | 1848 | 1849 | 1850 | 1851 | 1852 | 1853 | 1854 | 1855 | 1856 | 1857 | 1800 | 1805 | 1810 | 1815 | 1819 | 1825 | 1830 | 1833 | 1834 | 1835 | 1836 | 1837 | 1838 | 1839 | 1840 | 1841 | 1842 | 1843 | 1844 | 1845 | 1846 | 1847 | 1848 | 1849 | 1850 | 1851 | 1852 | 1853 | 1854 | 1855 | 1856 | 1857 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 1800 | 1.5 | 14. | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20 | 20</ |

| | | | | | | | | | | | | | | | | | | | | | | | | |
|------|-------|------|------|------|-------|-------|--------|-----|------|-----|-----|------|------|------|-----|------|--------|-------|-------|--------|-------|--------|-------|----|
| 1860 | 71.5 | 17.6 | 1.41 | 19.3 | 34.7 | 36.8 | 1.8 | 7 | 7 | ... | ... | 3.1 | 1.1 | 1 | 1 | 7 | 4 | 406.7 | 88.5 | 8.04 | 7.33 | 35.9 | 71 | |
| 1861 | 63.6 | 15.8 | 1.24 | 17.1 | 31.4 | 32.2 | 1.9 | 9 | 9 | ... | ... | 3.6 | 5.3 | 4.4 | 4 | 4 | 5 | 401.8 | 97.6 | 7.83 | 7.23 | 30.9 | 60 | |
| 1862 | 69.6 | 17.1 | 1.34 | 17.5 | 34.4 | 35.1 | 1 | 2 | 2 | ... | ... | 3.1 | 15.7 | 7 | 7 | 4 | 14.7 | 406.3 | 95.9 | 7.81 | 398.2 | 8.2 | 15 | |
| 1863 | 71.3 | 11.2 | 1.35 | 11.3 | 41.1 | 30.1 | 2 | 7 | 6 | ... | ... | 3.4 | 3.2 | ... | ... | 2 | 3.1 | 636.7 | 94.1 | 12.06 | 630.9 | 11.95 | 5.7 | 11 |
| 1864 | 86.1 | 16.7 | 1.60 | 17.5 | 55.9 | 30.2 | 5 | 6 | 6 | ... | ... | 3.7 | 1.7 | 1.1 | 1 | 2 | 4 | 515.2 | 96 | 9.59 | 491.1 | 24.1 | 45 | |
| 1865 | 82.7 | 14.9 | 1.52 | 15.2 | 49.5 | 33.2 | 4 | 3 | 3 | ... | ... | 6 | 2.4 | ... | ... | 2 | 2.2 | 553.5 | 97.4 | 10.14 | 545.7 | 7.8 | 14 | |
| 1866 | 82.3 | 11.5 | 1.43 | 14.5 | 52.4 | 29.9 | 2.6 | 7 | 7 | ... | ... | 9.2 | 8.1 | 4.3 | 1 | 3.7 | 713 | 94.2 | 12.42 | 566.3 | 9.87 | 146.7 | 2.55 | |
| 1867 | 82.2 | 9.6 | 1.37 | 12.9 | 51.6 | 30.6 | 8 | 2 | 2 | ... | ... | 9.5 | 1.6 | 2 | 3 | 1.1 | 859.1 | 88.5 | 14.27 | 638.9 | 10.61 | 220.1 | 3.66 | |
| 1868 | 93.3 | 10.5 | 1.48 | 13.6 | 44.8 | 48.5 | 2 | 1 | 1 | ... | ... | 9.1 | 8.9 | 8.2 | 3 | 4 | 892.4 | 70.3 | 14.17 | 686.3 | 10.89 | 206.1 | 3.27 | |
| 1869 | 106.9 | 11 | 1.62 | 14.1 | 54.4 | 52.5 | 62.3 | 1 | 1 | ... | ... | 1 | 9.8 | 5.7 | 1 | 6.1 | 968.3 | 52.5 | 14.69 | 757.8 | 11.50 | 210.5 | 3.19 | |
| 1870 | 106.9 | 6.5 | 1.55 | 12.6 | 49.8 | 57.1 | 1 | 3 | 3 | ... | ... | 9.6 | 11.7 | 3.6 | 2.1 | 6 | 1637.7 | 95.7 | 23.77 | 845.6 | 12.27 | 792.1 | 11.50 | |
| 1871 | 145.9 | 6.3 | 1.94 | 15.9 | 54.9 | 91 | ... | 5 | 5 | ... | ... | 11.7 | 16.1 | 11.1 | 1 | 3.9 | 2322.3 | 61.3 | 30.88 | 914.6 | 12.16 | 1407.6 | 18.72 | |
| 1872 | 195.1 | 8.8 | 2.39 | 18.3 | 136.3 | 58.8 | 3.6 | 4 | 4 | ... | ... | 17.2 | 14.6 | 9.2 | ... | 5.4 | 2208.9 | 60.8 | 27.10 | 1063.8 | 13.05 | 1145.1 | 14.05 | |
| 1873 | 255.4 | 9.6 | 2.91 | 20.7 | 173.9 | 81.5 | *134.9 | 9 | 7 | ... | ... | 11.6 | 11.3 | 10 | ... | 5.4 | 3803.1 | 76.7 | 30.30 | 1236.4 | 14.06 | 1427.2 | 16.24 | |
| 1874 | 397.2 | 10.4 | 4.21 | 24.6 | 226.3 | 170.9 | *390 | 4 | 4 | ... | ... | 16.9 | 7.8 | 2.4 | ... | 5.4 | 3803.1 | 52.3 | 40.33 | 1614.7 | 17.12 | 2188.4 | 23.21 | |
| 1875 | 451.6 | 12 | 4.48 | 22.7 | 300.2 | 151.4 | *163 | 4 | 4 | ... | ... | 90.6 | 24.2 | 7.5 | 1 | 16.7 | 3771.3 | 66.8 | 37.45 | 1988.2 | 19.74 | 1783 | 17.71 | |
| 1876 | 517 | 16.8 | 5.15 | 27.4 | 365.8 | 151.2 | 17.8 | 4 | 4 | ... | ... | 20.2 | 25.8 | 24.8 | ... | 1 | 3081.9 | 59.8 | 30.70 | 1884.4 | 18.77 | 1197.5 | 11.93 | |
| 1877 | 535.9 | 19.6 | 5.35 | 28.2 | 429.6 | 106.4 | 134 | 1 | 1 | ... | ... | 15.9 | 12.5 | 11 | 1 | 1.4 | 2729.7 | 62.4 | 27.27 | 1901.8 | 19.00 | 827.9 | 8.27 | |
| 1878 | 542.4 | 19.9 | 5.44 | 26.8 | 411.9 | 130.5 | 241.3 | 1 | 1 | ... | ... | 17.1 | 6.5 | 1.7 | 3.6 | 3.2 | 2725.9 | 51.5 | 27.34 | 2026.3 | 20.32 | 639.6 | 7.02 | |
| 1879 | 502 | 25.1 | 4.91 | 30.2 | 405.1 | 96.8 | 96.6 | 7 | 7 | ... | ... | 14.1 | 9.2 | 5.3 | 7 | 3.2 | 1997 | 35.6 | 19.54 | 1663.1 | 16.27 | 333.9 | 3.27 | |
| 1880 | 524 | 30.7 | 5.00 | 32.5 | 510.2 | 13.8 | 23.2 | 2 | 2 | ... | ... | 10.3 | 5.7 | 5.4 | ... | 8 | 1703.4 | 59.5 | 16.25 | 1613.7 | 15.40 | 89.7 | 85 | |
| 1881 | 514.9 | 29.4 | 4.77 | 31.4 | 508.6 | 6.3 | 8.7 | ... | ... | ... | ... | 12 | 4.2 | 3.4 | ... | 8 | 1749.8 | 71.7 | 16.20 | 1638.8 | 15.17 | 111 | 1.03 | |
| 1882 | 511 | 25.9 | 4.55 | 30.1 | 500.4 | 10.6 | 2.4 | 1 | ... | ... | ... | 15.5 | 7.6 | 3 | ... | 4.6 | 1973.9 | 68.3 | 17.56 | 1697.2 | 15.10 | 276.8 | 2.46 | |
| 1883 | 514.2 | 24.8 | 4.40 | 29.6 | 495 | 19.1 | 81.6 | 4.5 | 1 | ... | ... | 17.2 | 5.9 | 3 | 1.6 | 1.3 | 2074.9 | 69.6 | 17.76 | 1737.3 | 14.87 | 337.7 | 2.89 | |
| 1884 | 508.5 | 24.1 | 4.33 | 28.2 | 488 | 20.5 | 3 | 2 | 1 | ... | ... | 20.6 | 13.2 | 7.8 | ... | 5.4 | 2113.4 | 71.3 | 18 | 1802.7 | 15.35 | 310.6 | 2.65 | |
| 1885 | 514.5 | 21.6 | 4.36 | 28.5 | 479.7 | 34.8 | 6 | 2 | 2 | ... | ... | 19.7 | 1.2 | 1 | ... | 1.1 | 2377.9 | 51.7 | 20.15 | 1804.4 | 15.29 | 573.5 | 4.86 | |
| 1886 | 473.2 | 21.8 | 3.92 | 25.8 | 436.2 | 37 | 7 | 5 | 5 | ... | ... | 18.5 | 14.9 | 5.9 | 1.4 | 7.7 | 2170.1 | 43.5 | 17.99 | 1831.6 | 15.19 | 338.5 | 2.80 | |
| 1887 | 468.3 | 21.2 | 3.79 | 25.9 | 445.1 | 23.3 | 1.4 | 9 | 1 | ... | ... | 21.9 | 4.4 | 2.6 | 4 | 1.3 | 2210.2 | 66.7 | 17.88 | 1805.1 | 14.60 | 405.2 | 3.28 | |
| 1888 | 479.8 | 19.1 | 3.80 | 25 | 445 | 34.8 | 5 | 2 | 1 | ... | ... | 17 | 23 | 4.6 | ... | 18.5 | 2514.8 | 66.2 | 19.90 | 1921 | 15.20 | 593.8 | 4.70 | |
| 1889 | 492.7 | 19.1 | 3.81 | 24.8 | 446.6 | 46.1 | 21 | 1 | 7 | ... | ... | 21.5 | 4.2 | 2.5 | ... | 1.7 | 2577.4 | 56.7 | 19.95 | 1988.7 | 15.39 | 588.7 | 4.56 | |
| 1890 | 503.7 | 17.4 | 3.81 | 23.8 | 448.6 | 55.1 | 124.4 | 8.5 | 8.2 | ... | ... | 23.2 | 4.2 | 6 | 1.2 | 2.3 | 2887 | 65.9 | 21.85 | 2115.9 | 16.02 | 771.1 | 5.83 | |
| 1891 | 525.2 | 13.3 | 3.82 | 21.9 | 452.7 | 72.5 | 117.6 | 2.2 | 2.1 | ... | ... | 23.2 | 7.1 | 3.6 | 6 | 3 | 3958.1 | 59 | 28.76 | 2403.2 | 17.47 | 1554.9 | 11.30 | |
| 1892 | 600.7 | 12.8 | 4.23 | 24.3 | 546.8 | 54 | 123.4 | 8 | 5 | ... | ... | 24.1 | 5.9 | 3.3 | ... | 2.8 | 4689.1 | 76.1 | 33 | 2470.1 | 17.38 | 2219 | 15.62 | |
| 1893 | 649.2 | 14 | 4.36 | 24.8 | 577.9 | 71.3 | 33.5 | 1 | 1 | ... | ... | 21.9 | 10.5 | 6.8 | ... | 2.3 | 4653 | 54.9 | 31.25 | 2619.6 | 17.60 | 2033.3 | 13.65 | |
| 1894 | 684.2 | 14.4 | 4.65 | 22.6 | 633.4 | 50.9 | 190 | 1.7 | 1.2 | ... | ... | 26.3 | 7.7 | 4.9 | 5 | 2.8 | 4735.9 | 73.1 | 32.17 | 3021.9 | 20.53 | 1714.1 | 11.64 | |
| 1895 | 731.7 | 15.5 | 5.03 | 24.4 | 641.9 | 89.8 | ... | 8.9 | 8.8 | ... | ... | 28.3 | 10.7 | 9.5 | 3 | 9 | 4711.6 | 51.7 | 32.38 | 2993.5 | 20.57 | 1718.1 | 11.81 | |
| 1896 | 723.9 | 15.3 | 4.83 | 23 | 612.7 | 111.2 | 9 | 8 | 8 | ... | ... | 1 | 12.7 | 11.2 | 6 | 1 | 4730.8 | 70.7 | 31.54 | 3151.8 | 21.01 | 1579 | 10.53 | |
| 1897 | 735.9 | 16.3 | 4.75 | 22.8 | 638.6 | 97.3 | ... | 3.4 | 3.4 | ... | ... | ... | 10 | 8.9 | 4 | 7 | 4501.1 | 52.7 | 29.04 | 3230.6 | 20.84 | 1270.4 | 8.20 | |
| 1898 | 763.9 | 19 | 4.74 | 23.6 | 743 | ... | ... | 1 | 1 | ... | ... | 5 | 14.9 | 12.8 | 6 | 1.6 | 4022.9 | 85.3 | 24.99 | 3237.2 | 20.11 | 785.7 | 4.88 | |
| 1899 | 799.7 | 18.9 | 4.76 | 22.9 | 759.1 | 40.6 | 1 | 4.6 | 4.4 | ... | ... | 4 | 14.2 | 2.8 | 4 | 10.9 | 4224.9 | 60 | 25.15 | 3499.4 | 20.83 | 725.6 | 4.32 | |
| 1900 | 762.5 | 19 | 4.34 | 21.8 | 737.8 | 24.7 | ... | 20 | 19.7 | ... | ... | ... | 15.3 | 9.8 | 4 | 5.1 | 4002.7 | 43.2 | 22.79 | 3494.7 | 19.90 | 508 | 2.89 | |
| 1901 | 639.3 | 16.2 | 3.47 | 18.4 | 621.5 | 17.8 | ... | 1.5 | 1.3 | ... | ... | 1 | 14.7 | 6.7 | 4 | 7.5 | 3959.8 | 78.1 | 22.79 | 3476.8 | 18.90 | 483 | 2.62 | |

* See notes to schedules under the year in question, also for all unusual items. † Less than \$50.

* See notes to schedules under the year in question, also for all unusual items. † Less than \$50.

SCHEDULES OF EXPENDITURE.

All figures, except percentages and per capita, are calculated on the basis of \$1000 as a unit, 00.00 being omitted.

| XIII. | | | XIII. 1. | XIII. 2. | XIV. | | XV. | | XVI. | XVII. | | |
|-------|--------------------------|----------------|-------------|-------------------------|---------------------------|----------------------------|----------------|-------------|---------------------|-------------|-------------------------|-------------------------|
| Date. | PAYMENT OF DEBT, TOTALS. | Percent of XV. | Per capita. | Payment of bonded debt. | Payment of floating debt. | PAYMENTS TO SINKING FUNDS. | Percent of XV. | Per capita. | TOTAL EXPENDITURES. | Per capita. | Balance at end of year. | TOTAL INCLDING BALANCE. |
| 1800 | 5. | ... | ... | ... | 5. | ... | ... | ... | 15.4 | 2.03 | ... | ... |
| 1805 | ... | ... | ... | ... | ... | ... | ... | ... | 22. | 2.50 | ... | ... |
| 1810 | ... | ... | ... | ... | ... | ... | ... | ... | 20.6 | 2.06 | ... | ... |
| 1815 | 3.7 | ... | ... | ... | ... | ... | ... | ... | 37.7 | 3.46 | ... | ... |
| 1819 | ... | ... | ... | ... | ... | ... | ... | ... | 25.1 | 2.18 | ... | ... |
| 1825 | ... | ... | ... | ... | ... | ... | ... | ... | 38. | 2.39 | ... | ... |
| 1830 | 14.3 | 21. | .85 | ... | ... | ... | ... | ... | 68.3 | 4.06 | ... | ... |
| 1833 | 3.2 | 6.3 | .17 | ... | 3.2 | ... | ... | ... | 49.6 | 2.67 | ... | 49.6 |
| 1834 | .8 | 1.6 | .04 | ... | .8 | ... | ... | ... | 50.2 | 2.61 | ... | 52.7 |
| 1835 | 2.9 | 5.9 | .15 | ... | 2.9 | ... | ... | ... | 50.1 | 2.53 | ... | 59.2 |
| 1836 | 1.9 | 3.5 | .09 | ... | 1.9 | ... | ... | ... | 54.3 | 2.66 | ... | 61.2 |
| 1837 | 7.4 | 10.7 | .35 | ... | 7.4 | ... | ... | ... | 69.5 | 3.29 | ... | 69.5 |
| 1838 | 5.6 | 8.5 | .26 | ... | 5.6 | ... | ... | ... | 66. | 3.03 | ... | 66.1 |
| 1839 | 7.5 | 10.5 | .33 | ... | 7.5 | ... | ... | ... | 71.6 | 3.18 | ... | 71.6 |
| 1840 | 3. | 3.2 | .13 | ... | 3. | ... | ... | ... | 93.1 | 4.01 | ... | 96.1 |
| 1841 | 9.5 | 11.2 | .38 | ... | 9.5 | ... | ... | ... | 85.1 | 3.40 | ... | 101.2 |
| 1842 | 47.3 | 38.6 | 1.76 | ... | 47.3 | ... | ... | ... | 122.5 | 4.57 | ... | 141.8 |
| 1843 | 4.3 | 5.1 | .15 | ... | 4.3 | ... | ... | ... | 83.7 | 2.93 | ... | 100.6 |
| 1844 | 10.2 | 11. | .34 | ... | 10.2 | ... | ... | ... | 92.7 | 3.05 | ... | 109.5 |
| 1845 | 23.2 | 24.3 | .72 | ... | 23.2 | ... | ... | ... | 95.4 | 2.96 | ... | 99.4 |
| 1846 | 10. | 12.7 | .29 | ... | 10. | ... | ... | ... | 78.3 | 2.30 | ... | 95.4 |
| 1847 | 14.5 | 12.7 | .40 | ... | 14.5 | ... | ... | ... | 114.5 | 3.19 | ... | 122. |
| 1848 | 29.2 | 18.9 | .77 | ... | 29.2 | ... | ... | ... | 154.7 | 4.10 | ... | 170.3 |
| 1849 | 30. | 16.3 | .76 | ... | 30. | ... | ... | ... | 184.6 | 4.67 | ... | 198.4 |
| 1850 | 112.8 | 40.9 | 2.72 | ... | 112.8 | ... | ... | ... | 276. | 6.65 | ... | 283.2 |
| 1851 | 112.5 | 39.2 | 2.65 | ... | 112.5 | ... | ... | ... | 286.7 | 6.76 | ... | 297.6 |
| 1852 | 108.5 | 36. | 2.51 | ... | 108.5 | ... | ... | ... | 301.7 | 6.97 | ... | 320.5 |
| 1853 | 120. | 37. | 2.71 | ... | 120. | ... | ... | ... | 324.9 | 7.33 | ... | 320.5 |
| 1854 | 186. | 29.7 | 4.12 | ... | 186. | ... | ... | ... | 626.3 | 13.88 | ... | 622. |
| 1855 | 488.4 | 51.7 | 10.62 | ... | 488.4 | 8.1 | .9 | .18 | 944.9 | 20.54 | ... | 985.3 |
| 1856 | 267.3 | 32.4 | 5.70 | ... | 267.3 | 15. | 1.8 | .32 | 823.8 | 17.57 | ... | 817. |
| 1857 | 62.8 | 9.8 | 1.31 | ... | 62.8 | 15. | 2.4 | .31 | 638.7 | 13.36 | ... | 638.7 |
| 1860 | 43.1 | 9.4 | .85 | ... | 43.1 | 10. | 2.3 | .26 | 150.8 | 3.08 | ... | 150.8 |

[illegible]

* See notes to schedules under the year in question, also for all unusual items. † Less than \$50. a. This column of the city less the maintenance expenditures of the water works met by the revenue from the water works themselves.

FOR SUBJECT MATTER SEE PAGE 433.

Figures are based on \$1000 as a unit, 00.00 being omitted.

| | I. | II. | III. | IV. | V. | VI. | VII. | VIII. | IX. | X. | XI. | XII. |
|------|--|---|-------------|---------------------------------------|-------------|---|-------------|----------------------------|----------------------------------|--|-----------------------|-------------------------------|
| | General revenue (I., II., III., XIII.) | Expenditures for maintenance and operation. | I minus II. | II plus payments to sinking funds. | I minus IV. | Total expenditures except debt operations. | I minus VI. | VII including balances. | Increase or decrease in debt. | Receipts from sinking funds plus interest and bond sales. | IX and X combined. | Payments to sinking funds. |
| 1880 | 2,031.5 | 1,613.7 | 417.8 | 1,741.5 | 290. | 1,703.4 | 328.1 | 390.6 | †272.9 | 10.1 | *202.8 | 127.8 |
| 1881 | 1,886.3 | 1,638.8 | 247.5 | 1,742. | 144.3 | 1,749.8 | 136.5 | 103.4 | †102.1 | 101.8 | *.3 | 103.2 |
| 1882 | 2,049.5 | 1,697.2 | 352.3 | 1,940.4 | 109.1 | 1,973.9 | 75.6 | 174.6 | †23.5 | 92.1 | 68.6 | 243.2 |
| 1883 | 2,124.5 | 1,737.3 | 387.2 | 1,877.8 | 246.7 | 2,074.9 | 49.6 | 58.9 | †34.8 | 116.4 | 81.6 | 140.5 |
| 1884 | 2,229.9 | 1,802.7 | 427.2 | 1,946.1 | 283.8 | 2,113.4 | 116.5 | 112.1 | †39.5 | 70.7 | 31.2 | 143.4 |
| 1885 | 2,217.8 | 1,804.4 | 413.4 | 1,900.1 | 317.7 | 2,377.9 | *160.1 | *171.5 | †333.5 | 600.6 | 267.1 | 95.7 |
| 1886 | 2,208. | 1,831.6 | 376.4 | 2,000. | 208. | 2,170.1 | 37.9 | 68.2 | 16.5 | 83.6 | 100.1 | 168.4 |
| 1887 | 2,262.7 | 1,805.1 | 457.6 | 1,912.5 | 350.2 | 2,210.2 | 52.5 | *7. | 81.8 | 32.7 | 114.5 | 107.4 |
| 1888 | 2,414.6 | 1,921. | 493.6 | 2,002. | 412.6 | 2,514.8 | *100.2 | *157.8 | 237.8 | 1. | 238.8 | 81. |
| 1889 | 2,676.2 | 1,988.7 | 687.5 | 2,094.2 | 582. | 2,577.4 | 98.8 | *65.2 | 156.5 | 14.2 | 170.7 | 105.5 |
| 1890 | 2,683.1 | 2,115.9 | 567.2 | 2,222.8 | 460.3 | 2,887. | *203.9 | *351.1 | 458. | ..... | 458. | 106.9 |
| 1891 | 2,775.3 | 2,403.2 | 372.1 | 2,557.2 | 218.1 | 3,958.1 | *1,182.8 | *1,028.5 | 1,755. | 27.4 | 1,782.4 | 154. |
| 1892 | 2,951.7 | 2,470.1 | 481.6 | 2,702.6 | 249.1 | 4,689.1 | *1,379.4 | *1,379.3 | 1,497.5 | 114.3 | 1,611.8 | 232.5 |
| 1893 | 3,253.5 | 2,619.6 | 633.9 | 2,863. | 390.5 | 4,653. | *1,399.5 | *1,095.3 | 958.7 | 380. | 1,338.7 | 243.4 |
| 1894 | 3,936.6 | 3,021.9 | 914.7 | 3,329.6 | 607. | 4,735.9 | *799.3 | *961.7 | 1,132. | 137.4 | 1,269.4 | 307.7 |
| 1895 | 3,634.6 | 2,993.5 | 641.1 | 3,376.8 | 257.8 | 4,711.6 | *1,077. | *801.9 | †205.8 | 1,391. | 1,185.2 | 383.3 |
| 1896 | 4,149.8 | 3,151.8 | 998. | 3,491.8 | 658. | 4,750.8 | *851. | *532.4 | 774.8 | 97.7 | 872.5 | 340. |
| 1897 | 3,693.5 | 3,230.6 | 462.9 | 3,709.7 | *16.2 | 4,501.1 | *807.6 | *793.1 | 1,043.5 | 228.7 | 1,272.2 | 479.1 |
| 1898 | 3,686.7 | 3,237.2 | 449.5 | 3,544.4 | 142.3 | 4,022.9 | *336.2 | *331.6 | 799.2 | 20.7 | 819.9 | †307.2 |
| 1899 | 3,900.4 | 3,499.4 | 401. | 3,865.6 | 34.8 | 4,224.9 | *324.5 | *272.8 | †306.9 | 1,111.8 | 804.9 | †366.2 |
| 1900 | 4,038.7 | 3,494.7 | 544. | 3,829.8 | 208.9 | 4,002.7 | 36. | 4.7 | †1,155.7 | 1,486. | 330.3 | 335.1 |
| 1901 | 4,015.8 | 3,476.8 | 539. | 3,947.6 | 68.2 | 3,959.8 | 56. | 61.7 | 409.1 | ..... | 409.1 | 470.8 |

* Deficit. † Decrease.

‡ In 1898 and 1899, the city assumed \$181,000 and \$166,000 respectively of the debt of Johnston. These items do not appear in the debt changes given in the table.

COMPARISON OF REVENUE AND EXPENDITURES FOR
THE PURPOSE, SHOWING THE SOURCES OF THE RE-
CEIPTS USED FOR EXPENDITURES ON MAINTENANCE
ACCOUNT, FOR EXPENDITURES FOR ALL GENERAL
PURPOSES AND ESPECIALLY FOR PAYMENTS TO THE
SINKING FUNDS.

The previous tables have aimed to show the sources of revenue and objects of expenditure in as complete detail as possible. The object of the accompanying table is to view the finances of the city during the last twenty-two years as a unit. Three distinct purposes are here in mind; viz.,

1st. To compare the revenue from all general sources (*i. e.*, all sources except from loans and transfers from sinking funds) with the expenditures for maintenance and operation.

2nd. To compare the general revenue with expenditures for maintenance and operation, including in the latter the payments made to the sinking funds.

The object of these two comparisons is to show whether the general income is sufficient for all expenditures on account of maintenance and operation.

3rd. To compare the general revenue with expenditures for all objects, except payments to the sinking funds and payments of debt, the special purpose of this comparison being to show, from this point of view, the sources of the payments made to the sinking funds.

The first column of the table gives the revenue from all general sources: the second column gives the maintenance expenditures; the third column gives the difference between the first and second columns.

As to the first comparison, it is clear from the third column that the income from general sources has been more than sufficient to meet all expenditures for maintenance and operation.

As to the second comparison, an explanation of the point of view adopted will be helpful. The point of view in the former of the two comparisons is that payments of debt and payments to the sinking fund are extraordinary expenditures and should not be classed with expenditures on the maintenance account. The point of view in this comparison is that debt is incurred only for additions to real estate and additions to equipment of a character sufficiently permanent to be suitable for the objects for which they are intended during the whole period for which the bonds run. (It is of course assumed that floating debt is incurred only with the intention of subsequently funding it, or in anticipation of some certain revenue with which to pay it, *e. g.*, the floating debt incurred by the city for the purpose of paying the semi-annual installment of the state taxes due in June, before the taxes are paid into the city treasury in October.) From such a point of view payments to the sinking funds are partial payments of debt, or, in other words, are simply a means of distributing over a series of years payments for objects useful during those years. They are thus a means of keeping the equipment and real estate up to the constantly increasing annual requirements of a growing community, and hence are to be viewed simply as maintenance charges.

If it were possible to add each year exactly the amount of equipment and real estate necessary to accommodate the annual increase

in the various municipal departments, all expenditures would be purely maintenance charges, and there would be no need to incur debt, (e. g., at the present rate of increase of the actual attendance of pupils at the public schools, school buildings capable of accommodating 650 pupils should be added each year, and such additions to the real estate and equipment should be charged to the maintenance account.)

But it is not possible to calculate exact needs in advance, nor economical to build new equipment piece-meal, if it were possible to calculate for it. Hence additions to real estate and equipment are made in advance of requirements, the money to pay for them is borrowed and the borrowed money is paid on the installment plan by means of payments to the sinking funds. Such payments are properly classed in a maintenance account.

The fourth column of the table gives the expenditures for maintenance including therein payments to the sinking funds; the fifth column gives the difference between the first and the fourth columns.

It will be seen from this point of view also, that the revenue from general sources has been more than sufficient to pay all maintenance charges within the period covered.

It is further to be noted that if we should exclude from the general income the income of the water works and exclude from the maintenance expenditures the maintenance expenditures of the water works, and from the sinking fund payments the payments made to the sinking funds of the water works bonds from the surplus water works revenue, the remaining income from general sources would still exceed the remaining maintenance charges plus the remaining payments to the sinking funds.

These two comparisons also show that there has been a large excess of revenue from general sources over all maintenance charges, and this fact may need explanation. A partial explanation will be found by reference to the schedules of revenue, especially under headings VIII. and X. which contain large receipts from the state and from adjoining towns in part payment for new intertown bridges, and receipts from the sales of land of the Brook Street District and the cove lands to the terminal companies. It will be remembered that these receipts were largely expended in payment of the debt incurred for the objects in question, and that the expenditures for these objects were almost wholly classed as expenditures for additions to real estate and not as expenditures for maintenance and operation. But, even with these items eliminated, there still would remain a surplus of revenue. A further partial explanation is to be found in the two facts, that large amounts of the general revenue have been expended for additions to real estate and equipment, and that, owing to the difficulty of any accurate classification of expenditures into maintenance and construction accounts, conditions which have already been noted in the text, many items which were purely maintenance charges and should have been met by ordinary revenue have in fact been paid for by borrowed money.

This difficulty of separating the expenditures into maintenance and construction accounts, a difficulty almost universal in municipal accounts, leads to the third point of view adopted in the accompanying table in which no distinction is made between expenditures for maintenance and those for construction, and, even more than in the second comparison, the finances of the city are viewed as a unit. This point of view assumes that a funded debt has been incurred (otherwise there

would be no payments to sinking funds). It groups revenue into two general classes: namely, income from all general sources and income from borrowed money. It groups expenditures into two general classes; namely, expenditures for all general purposes and expenditures for paying debt. Both of these forms of income are looked upon as flowing into a common fund, and all expenditures as flowing out of it. The especial object of this point of view also is to determine whether the general revenue suffices for all classes of expenditures, or whether, when the expenditures for general purposes have been met, there has been a deficit or a sum insufficient to make the necessary payments to the sinking funds, in either of which latter cases the payments made to the sinking funds have been drawn from borrowed money; in other words, debt has been liquidated by further borrowings.

For purposes of this comparison, there are four sources of revenue. The income from general sources and the balance at the beginning of the year, forming one group, transfers from sinking funds and receipts from loans, forming another group; there are also four objects of expenditure, those for general purposes and those made to the balance at the end of the year forming one group, and payments of debt and to the sinking funds forming another group.

The calculations in the table then are made as follows:

The sixth column gives the total expenditures, exclusive of payments of debt, payments to the sinking funds and to the balances at the end of the year. The seventh column gives the differences between the first and sixth columns. The seventh column, therefore, shows that there was a surplus available for debt payments or payments to the sinking funds in only ten of the last twenty-two years, and that of the years 1890 and 1901, only two have shown a surplus available for these purposes.

The eighth column gives the surplus or deficit as shown in the seventh column, combined with additions or deductions due to changes in the balances at the end of the year. If the balance at the end of the year was larger than at the beginning of the year, some of the surplus income from general sources was transferred to the balance, and that amount should therefore be deducted from the surplus available for debt payments and payments to sinking funds as shown in the seventh column, (*e. g.*, in 1900 the surplus available for sinking funds and debt payments was \$36,000, but the balance at the end of the year increased \$31,300. Deducting this sum therefore, the true surplus available for debt payments and payments to sinking funds, was only \$4,700.)

If, on the contrary, there is a decrease in the balance at the end of the year, some portion of the balance at the beginning of the year has been expended for general purposes, the total of general expenditures has been increased by just so much and the surplus available from general income seems to have been decreased by an equal sum. The true surplus available from the general income is therefore found by adding this amount to the surplus as shown in column seven, (*e. g.*, in 1901 the surplus of general income over general expenditures available for payments of debt or payments to sinking funds was \$56,000, but the balance at the end of the year decreased \$5,700. Adding the latter sum to the surplus shown in column seven, gives the true surplus available for debt purposes, *i. e.*, \$61,700.)

Again, if instead of a surplus, a deficit appears in the seventh column, and at the same time there is an increase in the balance at the

end of the year, some portion of the income from general revenue has been transferred to the balance. Instead therefore of the deficit as shown in column seven, to be met by other sources of revenue, there is an additional deficit due to the transfer to the balance. Hence this sum should be added to the deficit in general income to get the true deficit, (*e. g.*, in 1894 the deficit in general income was \$799,300, but the balance at the end of the year increased \$162,400. The true deficit which must be met from sources other than the general income and balance was \$961,700).

Lastly, if the seventh column shows a deficit and the balance at the end of the year shows a decrease, this latter decrease indicates that expenditures for general purposes were met by income from the balance of the beginning of the year, were consequently larger by that amount, and hence increased the deficit from general income by an equal amount. This decrease should be deducted from the deficit (*e. g.*, in 1892 the deficit of general income appeared to be \$1,737,400, but the balance decreased \$358,100. Deducting this latter sum, therefore, the true deficit is shown to have been \$1,379,300.)

Having now determined the amount available from general income for payments of debt and payments to the sinking funds, or the deficit in this income which must be met by loans, the next step is to consider the net changes in debt. These changes are given in the ninth column.

If there was a decrease in the debt, the means of meeting this debt payment is to be found either in the surplus income from general sources as shown in the eighth column, or, in the transfers from the sinking funds, including therein also receipts from premiums and interest on bond sales during the year in question, which are shown in the tenth column.

If the debt increased, as was the case in all but nine of the twenty-two years under consideration, the receipts from borrowed money and from sinking funds were available for meeting a deficit in the general income and for payments to the sinking funds. The eleventh column accordingly gives the net sum available for these two purposes after deducting the decrease in debt, or adding the increase in debt to the receipts from sinking funds. With these data the source of payments to the sinking fund given in the twelfth column can readily be found.

A typical year will illustrate the whole process. In 1900 the surplus of general income over general expenditures was \$36,000. Of this sum \$31,300 was transferred to the balance at the end of the year, leaving only \$4,700 available for debt and sinking fund payments. The net decrease in debt was \$1,155,700; the receipts from sinking funds were \$1,486,000. After the payment of the debt, there was left of this last sum \$330,300 available for transfers to sinking funds again. This remaining sum, plus the surplus income from general sources of \$4,700, gives the total sum paid to sinking funds during the year; viz. \$335,100.

From this point of view therefore it appears that all but \$4,700 of the payments to the sinking funds were received from the sinking funds themselves and subsequently paid back to them. If we take the year 1890 for purpose of illustration, it will be seen that the increase in debt exactly equalled the deficit in general income, plus payments to the sinking funds. Hence during the year 1900 it appears that money was borrowed to meet the deficit and for the payments to the sinking funds, *i. e.*, money was borrowed to pay debts.

OPERATIONS OF THE WATER WORKS SYSTEM.

All figures are based on \$1000 as a unit, 00.00 being omitted.

| | Revenue from water rents. | Other revenue. | Total revenue. | Expenditures for maintenance and operation. | Excess of revenue over maintenance expenditures. | Expenditures for construction and equipment. | Receipts from bond sales. | Premium and interest. |
|------|------------------------------|----------------|----------------|---|---|--|------------------------------|--------------------------|
| 1870 | ..... | .9 | .9 | 10. | ..... | 208.5 | ..... | ..... |
| 1871 | ..... | 1.6 | 1.6 | 60.4 | ..... | 1,054.5 | 510.0 | 36.1 |
| 1872 | 29.8 | 24.4 | 54.2 | 137.6 | ..... | 795.8 | 1490.0 | 35.7 |
| 1873 | 89.9 | 43.4 | 133.3 | 192.2 | ..... | 679.2 | ..... | *82.6 |
| 1874 | 132. | 31.5 | 163.5 | 204.4 | ..... | 966.2 | 2000.0 | 35.8 |
| 1875 | 159.5 | 32.2 | 191.7 | a435.5 | ..... | 515.4 | ..... | *200. |
| 1876 | 192.8 | 20.9 | 213.7 | 332.9 | ..... | 319.3 | 1500.0 | 91.8 |
| 1877 | 190.4 | 27.3 | 217.7 | 372.1 | ..... | 159.2 | ..... | ..... |
| 1878 | 222.6 | 20.1 | 242.7 | b369.5 | ..... | 76.7 | ..... | ..... |
| 1879 | 224.3 | 15.7 | 240. | 356.7 | ..... | 27.4 | ..... | ..... |
| 1880 | 243.4 | 17.8 | 261.2 | 359.1 | ..... | 21.5 | ..... | ..... |
| 1881 | 254.1 | 18.1 | 272.1 | 352.3 | ..... | 34. | ..... | ..... |
| 1882 | 270. | 20.4 | 290.4 | 352.6 | ..... | 146.6 | ..... | ..... |
| 1883 | 284.6 | 18.1 | 303.5 | 370.5 | ..... | 47.5 | ..... | ..... |
| 1884 | 313.2 | 25.4 | 338.6 | 376.4 | ..... | 70.8 | ..... | ..... |
| 1885 | 311. | 21.1 | 332.1 | 375. | ..... | 53.6 | ..... | ..... |
| 1886 | 323.3 | 20.5 | 343.8 | 372.2 | ..... | 63.8 | 483.0 | 58.5 |
| 1887 | 339.4 | 17.9 | 357.3 | 367.5 | ..... | 106.3 | ..... | ..... |
| 1888 | 349.8 | 19.5 | 369.3 | 378.4 | ..... | 139.9 | ..... | ..... |
| 1889 | 379.2 | 20.5 | 399.7 | 384.7 | 15. | 110.7 | ..... | ..... |
| 1890 | 403.2 | 22.2 | 425.4 | 399.9 | 25.5 | 84.1 | ..... | ..... |
| 1891 | 401.9 | 23. | 424.9 | 480.4 | ..... | 95.7 | ..... | ..... |
| 1892 | 410.4 | 31.1 | 441.5 | 422.9 | 18.6 | 119. | ..... | ..... |
| 1893 | 419.3 | 38.6 | 457.9 | 429.6 | 28.3 | 92.7 | 817.0 | 50.5 |
| 1894 | 430.1 | 35.4 | 465.5 | 435. | 30.5 | 132.7 | ..... | ..... |
| 1895 | 469.6 | 32. | 501.6 | 439.4 | 62.2 | 81.8 | ..... | ..... |
| 1896 | 484.7 | 39.8 | 524.5 | 421.9 | 102.6 | 127.5 | 200.0 | 29.2 |
| 1897 | 495.7 | 36.4 | 532.1 | 433.5 | 98.6 | 140.8 | 250.0 | 35.8 |
| 1898 | 498.4 | 32.1 | 530.5 | 435. | 95.5 | 57. | ..... | ..... |
| 1899 | 517.5 | 36.5 | 554. | 444.4 | 109.6 | 27. | ..... | ..... |
| 1900 | 550.3 | 35.1 | 585.4 | 450.2 | 135.2 | 46.9 | 2666.0 | 5.2 |
| 1901 | 583. | 32. | 615. | 362.2 | 252.8 | ..... | ..... | ..... |

* Deficit; bonds sold below par. a. Owing to the lack of detail in the city's accounts some maintenance expenditures incurred in previous years are charged to the year 1875. b. Until 1879 all maintenance charges were met by the proceeds of bond sales. See page 243.

CLASSIFICATION OF INTEREST AND SINKING FUND PAYMENTS.

All figures are based on \$1000 as a unit, 00.00 being omitted.

| | | Bridges. | Brook Street District. | City Hall. | Cove Basin. | Fire dept. | Higways. | Parks. | Police dept. | School dept. | Sewers. | Water Works. | Miscellaneous. |
|------|------------------------------|----------|------------------------|------------|-------------|------------|----------|--------|--------------|--------------|---------|--------------|----------------|
| 1880 | Interest on funded debt .. | ... | 47.6 | 49.3 | ... | ... | ... | ... | ... | 6.2 | 48.3 | 283.2 | 75.6 |
| | Interest on floating debt .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 5.3 | 8.5 |
| | Sinking funds | ... | 12.4 | 28.2 | ... | ... | ... | ... | ... | ... | 29 | ... | 58.2 |
| 1881 | Interest on funded debt .. | ... | 40.6 | 49.1 | ... | ... | ... | ... | ... | 5.8 | 48.1 | 283.2 | 81.8 |
| | Interest on floating debt .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 6.3 | ... |
| | Sinking funds | ... | 13 | 28.2 | ... | ... | ... | ... | ... | ... | 29 | ... | 33 |
| 1882 | Interest on funded debt .. | ... | 33.6 | 49.4 | ... | ... | ... | ... | ... | 5.2 | 48.3 | 283.2 | 80.8 |
| | Interest on floating debt .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 7.6 | 3 |
| | Sinking funds | ... | 152.9 | 28.2 | ... | ... | ... | ... | ... | ... | 29 | ... | 33 |
| 1883 | Interest on funded debt .. | ... | 26.6 | 49.4 | ... | ... | ... | ... | ... | 4.6 | 48.3 | 283.2 | 83 |
| | Interest on floating debt .. | ... | 1.5 | ... | ... | ... | ... | ... | ... | ... | ... | 15.8 | 1.8 |
| | Sinking funds | ... | 50.3 | 28.2 | ... | ... | ... | ... | ... | ... | 29 | ... | 33 |
| 1884 | Interest on funded debt .. | ... | 19.6 | 49.3 | ... | ... | ... | ... | ... | 3.9 | 48.2 | 283.2 | 83.8 |
| | Interest on floating debt .. | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | 18.4 | 2.1 |
| | Sinking funds | ... | 53.1 | 28.2 | ... | ... | ... | ... | ... | ... | 29 | ... | 33 |
| 1885 | Interest on funded debt .. | ... | 12.6 | 49.3 | ... | ... | ... | ... | ... | 3.3 | 48.2 | 283.2 | 83 |
| | Interest on floating debt .. | 2.9 | 7.3 | 5 | ... | ... | ... | ... | ... | ... | 2 | 23.4 | 5 |
| | Sinking funds | ... | 5.4 | 28.2 | ... | ... | ... | ... | ... | ... | 29 | ... | 33 |
| 1886 | Interest on funded debt .. | ... | 6.3 | 49.4 | ... | ... | ... | ... | ... | ... | 48.3 | 283.2 | 46.3 |
| | Interest on floating debt .. | ... | ... | ... | ... | ... | ... | ... | ... | 2.7 | 1.1 | 17.8 | 4.1 |
| | Sinking funds | 5.2 | 8.8 | 28.2 | ... | ... | ... | ... | ... | ... | 29 | 58.5 | 26 |
| 1887 | Interest on funded debt .. | ... | 26.6 | 49.2 | ... | ... | ... | ... | ... | 2.1 | 48.2 | 300.1 | 45.5 |
| | Interest on floating debt .. | 7.7 | 12.2 | ... | ... | ... | ... | ... | ... | ... | 2.8 | ... | 6 |
| | Sinking funds | ... | 27.2 | 28.2 | ... | ... | ... | ... | ... | ... | 29 | ... | 23 |
| 1888 | Interest on funded debt .. | ... | 11.4 | 49.4 | ... | ... | 1 | ... | ... | 1.4 | 48.3 | 300.1 | 44.8 |
| | Interest on floating debt .. | 10.1 | 8 | 28.2 | ... | ... | 3 | ... | ... | ... | 29 | 3.4 | 1.2 |
| | Sinking funds | ... | ... | 49.5 | ... | ... | ... | ... | ... | ... | 48.4 | 300.1 | 44.8 |
| 1889 | Interest on funded debt .. | ... | 11.9 | ... | ... | ... | ... | ... | ... | ... | 8.4 | 9.8 | 1.8 |
| | Interest on floating debt .. | 14.2 | 12.9 | 28.2 | ... | ... | ... | ... | ... | ... | 29 | 12.3 | 23 |
| | Sinking funds | ... | ... | 49.3 | ... | ... | 6.2 | ... | ... | ... | 48.2 | 300.1 | 44.8 |
| 1890 | Interest on funded debt .. | ... | 9.8 | ... | 2.4 | ... | ... | ... | ... | ... | 18.1 | 16.2 | 2.3 |
| | Interest on floating debt .. | 6.2 | 1.5 | 28.2 | ... | ... | ... | ... | ... | ... | 29 | 25.2 | 23 |
| | Sinking funds | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... | ... |

50

1891 Interest on funded debt

CLASSIFICATION OF DEBT 1880-1902.

All figures are based on \$1000 as a unit, 00.00 being omitted.

| | 1880. | | | 1890. | | | 1900. | | | 1902. |
|--|--------------|----------------|-------------|--------------|----------------|-------------|--------------|----------------|-------------|-------------|
| | Funded debt. | Floating debt. | Total debt. | Funded debt. | Floating debt. | Total debt. | Funded debt. | Floating debt. | Total debt. | Total debt. |
| Water Works. . . | \$5,500. | \$146.2 | \$5,646.2 | \$5,983. | \$398. | \$6,381. | \$5,921. | \$90. | \$6,011. | \$6,009. |
| Sewers. | 997.2 | | 997.2 | 997.2 | 517. | 1,514.2 | 4,475. | 124.5 | 4,599.5 | 5,022. |
| Bridges. | | | | | 124. | 124. | 270. | 40. | 310. | 316. |
| City Hall | 1,000. | | 1,000. | 1,000. | | 1,000. | | | | |
| War. | 300. | | 300. | 300. | | 300. | | | | |
| Cemeteries. . . . | 35. | | 35. | | | | | | | |
| Parks. | | | | | | | | | | |
| State Tax. | | | | | | | 1,249. | 31.1 | 1,280.1 | 1,259.8 |
| Miscellaneous. . | 1,196. | 1.5 | 1,197.5 | 596. | 151.7 | 751.7 | | 155.7 | 907. | 155.7 |
| Brook St. Dist. . . | 840. | 60.3 | 900.3 | | 188. | 188. | 947. | | 947. | 948. |
| Cove Basin. . . . | | | | | 150. | 150. | | | | |
| Schools. | 126.4 | | 126.4 | | | | 52. | | 52. | 52. |
| Highways. | | | | 215. | | 215. | 1,522. | 33.5 | 1,555.5 | 1,714.5 |
| Fire Stations. . . | | | | | | | 2,000. | | 2,000. | 2,150. |
| Police Stations. . | | | | | | | | 1.5 | | 172.7 |
| | | | | | | | | | | 40. |
| Totals | \$10,202.7 | | \$10,202.7 | | | \$10,619.9 | | | \$16,912.3 | \$17,839.7 |
| Sinking Funds. . . | 1,359.1 | | 1,359.1 | | | 2,403. | | | 2,753.4 | 3,881.6 |
| Net | | | \$ 8,843.5 | | | \$ 8,216.9 | | | \$14,158.9 | \$13,958.1 |
| Total net debt exclusive of net debt for water works | | | 3,311.1 | | | 2,390.3 | | | 8,855. | 9,205.9 |

VALUATION OF PROPERTY BELONGING TO THE CITY OF PROVIDENCE 1902.

All figures are based on \$1000 as a unit, 00.00 being omitted.

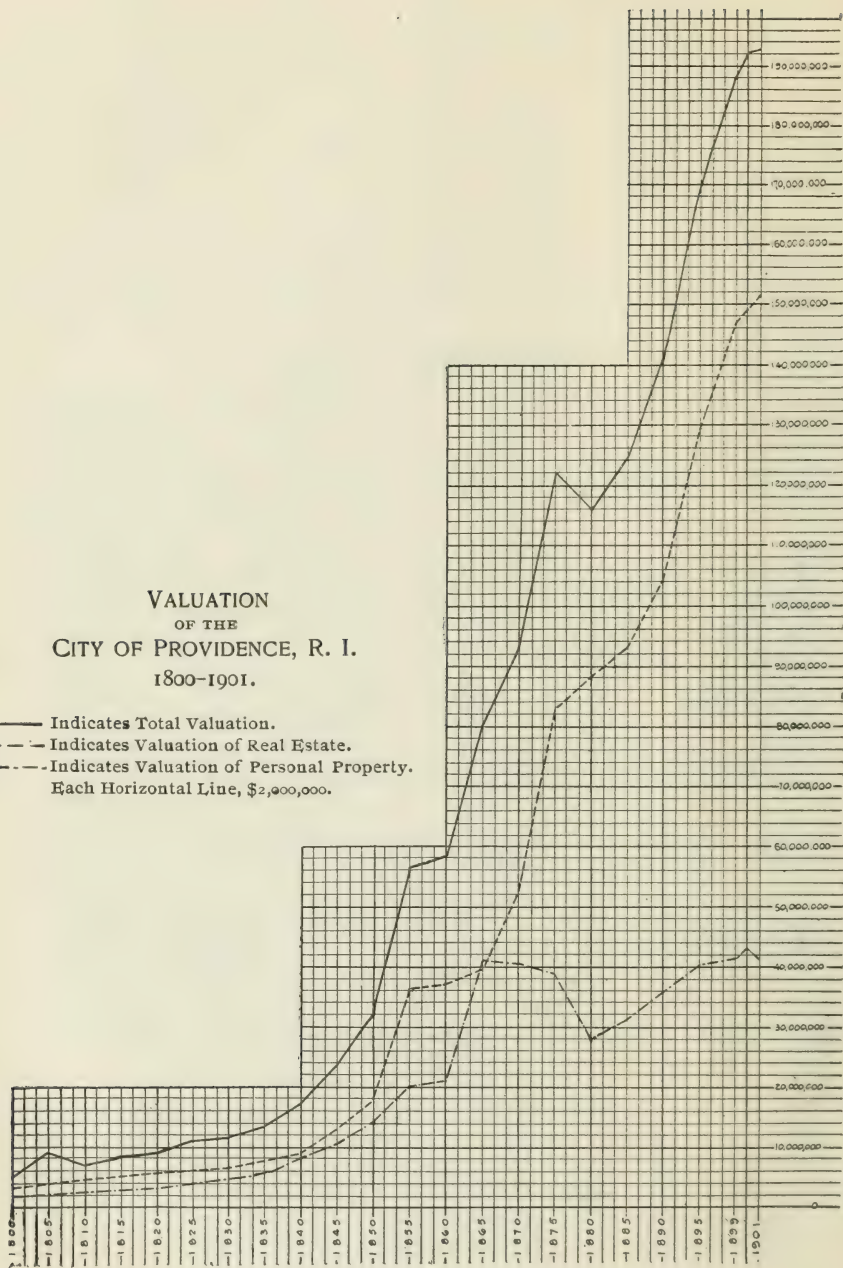
| | Land. | Buildings. | Personal property. | Totals. |
|--|-----------|------------|-----------------------|------------|
| Fire dep't. | \$131.9 | \$322.2 | \$238.9 | \$693. |
| Miscellaneous land and buildings..... | 1,540.2 | 1,120. | 153.3 | 2,813.5 |
| Park dep't. | 1,508.6 | 122.8 | 50.4 | 1,681.8 |
| Police and Election dep't's. | 66.9 | 282. | 111.2 | 460.1 |
| School dep't. | 475.8 | 2,230.1 | 11.5 | 2,717.4 |
| Water Works. | 750.5 | 2,503. | 55.8 | 3,309.3 |
| Totals. | \$4,473.9 | \$6,580.1 | \$621.1 | \$11,675.1 |

TRUST FUNDS.

| | | | | |
|------------------------|---------|---------|---------|-----------|
| Dexter Donation (poor) | \$696.5 | \$125.5 | \$77.2 | \$899.2 |
| Man Fund (parks)..... | ..... | ..... | 190.7 | 190.7 |
| North Burial Ground.. | ..... | ..... | 167.3 | 167.3 |
| Other funds..... | ..... | ..... | 9.3 | 9.3 |
| Totals. .... | ..... | ..... | \$444.5 | \$1,266.5 |

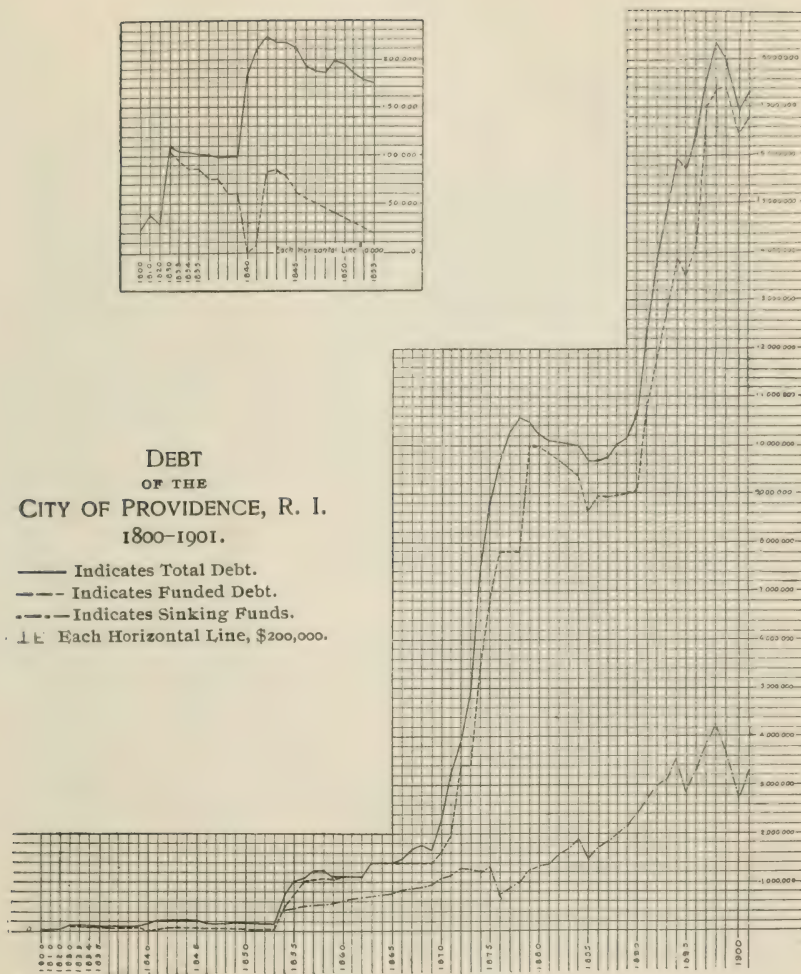
VALUATION
OF THE
CITY OF PROVIDENCE, R. I.
1800-1901.

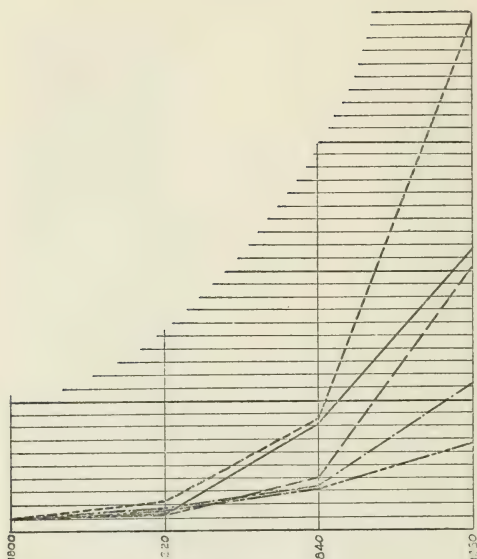
- Indicates Total Valuation.
- - - Indicates Valuation of Real Estate.
- . - Indicates Valuation of Personal Property.
Each Horizontal Line, \$2,000,000.



DEBT
OF THE
CITY OF PROVIDENCE, R. I.
1800-1901.

- Indicates Total Debt.
- - - Indicates Funded Debt.
- . - . Indicates Sinking Funds.
⊥ E Each Horizontal Line, \$200,000.





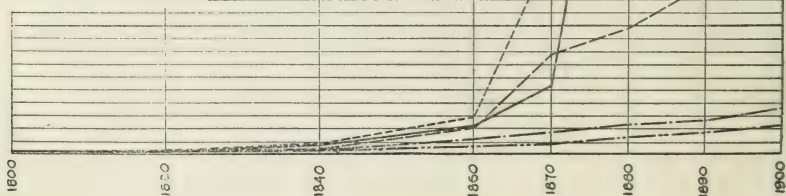
WEALTH, DEBT, POPULATION, EXPENDITURES AND TAXATION

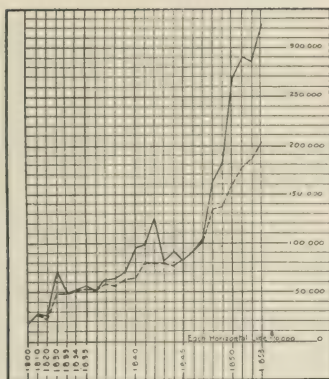
OF THE

CITY OF PROVIDENCE, R. I.

1800-1900, adjusted to a scale so that the figures for 1800 equal one-tenth of a space for the lower diagram and one space for the upper diagram.

- Indicates Net Debt.
- - - Indicates Taxed Wealth.
- ... Indicates Population.
- . - . Indicates General Property Tax.
- - - - Indicates Expenditure minus Payment of Debt.

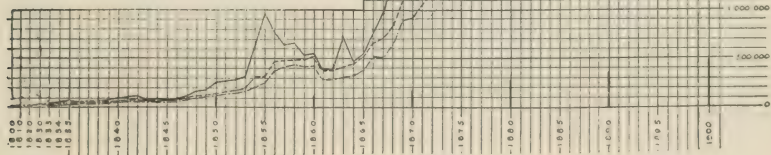


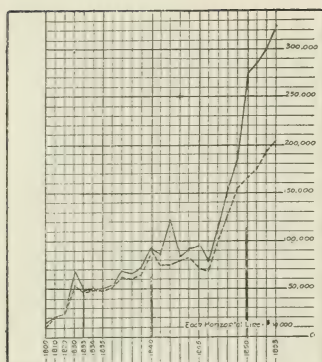


INCOME OF THE CITY OF PROVIDENCE, R. I. 1800-1901.

- Indicates Total Income.
- - - Indicates Ordinary Income.
- . - Indicates General Property Tax.
- Each Horizontal Line \$100 000.

The heavy perpendicular lines indicate what the income would have been if the per capita income had remained the same as in 1833.



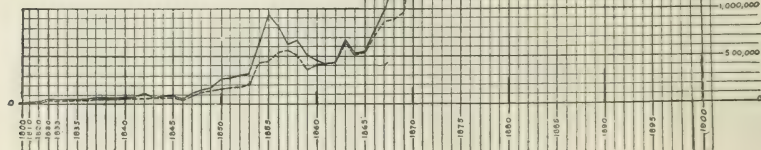


EXPENDITURES OF THE CITY OF PROVIDENCE, R. I. 1800-1901.

— Indicates Total Expenditures.
--- Indicates Total Expenditures
minus Payment (and Purchase)
of Debt and Payments to Sink-
ing Funds.

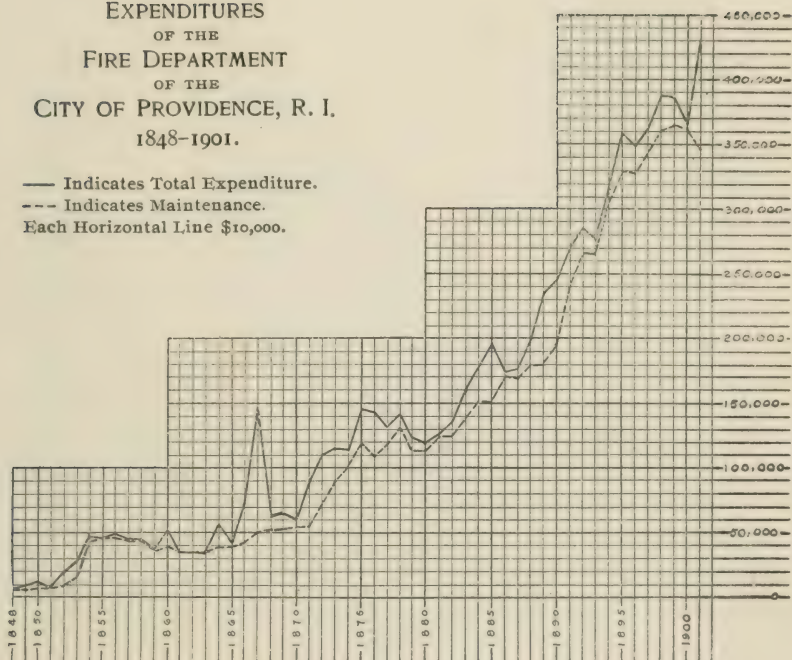
Each Horizontal Line \$100,000.

The heavy perpendicular lines in-
dicate what the expenditures would
have been if the per capita rate had
remained the same as in 1833.



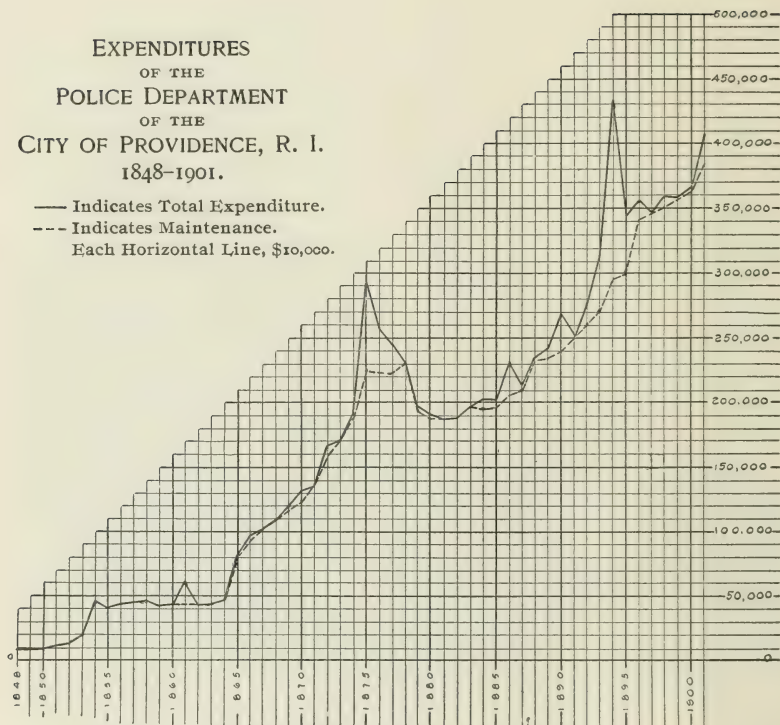
EXPENDITURES
OF THE
FIRE DEPARTMENT
OF THE
CITY OF PROVIDENCE, R. I.
1848-1901.

— Indicates Total Expenditure.
--- Indicates Maintenance.
Each Horizontal Line \$10,000.



EXPENDITURES
OF THE
POLICE DEPARTMENT
OF THE
CITY OF PROVIDENCE, R. I.
1848-1901.

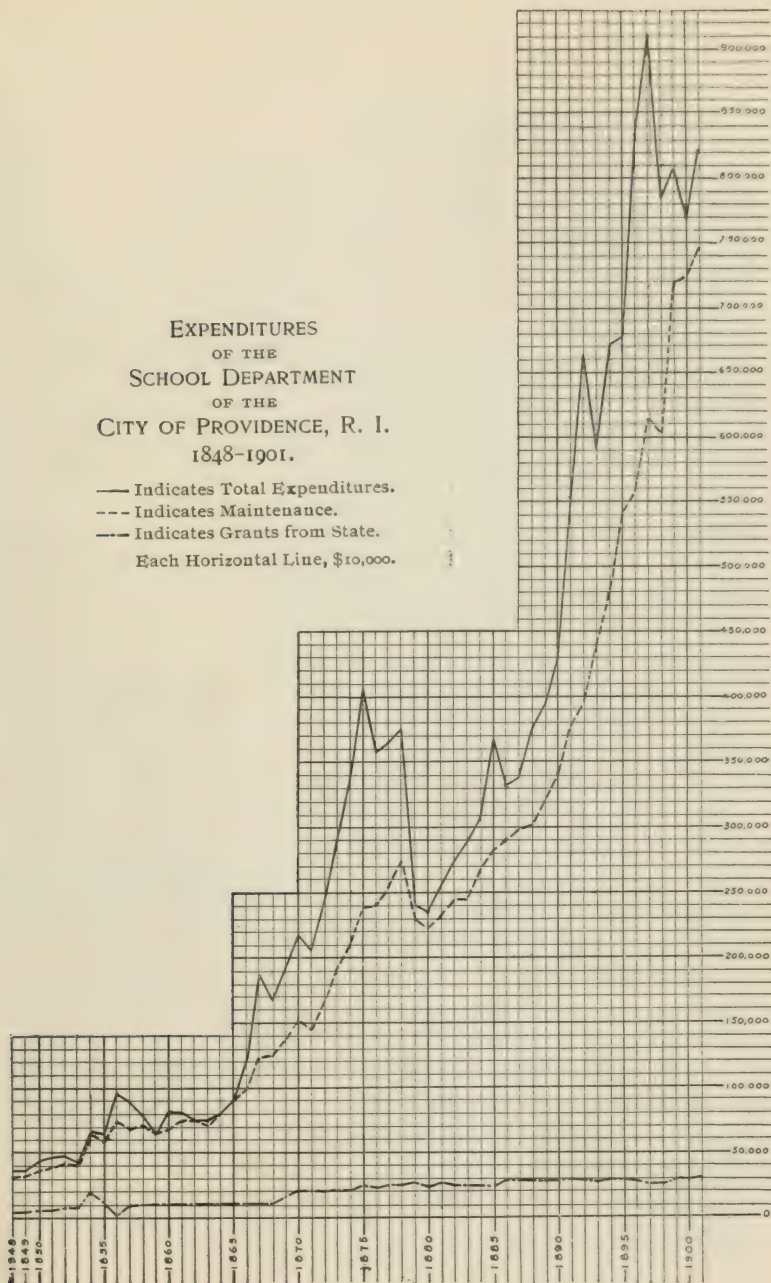
— Indicates Total Expenditure.
--- Indicates Maintenance.
Each Horizontal Line, \$10,000.

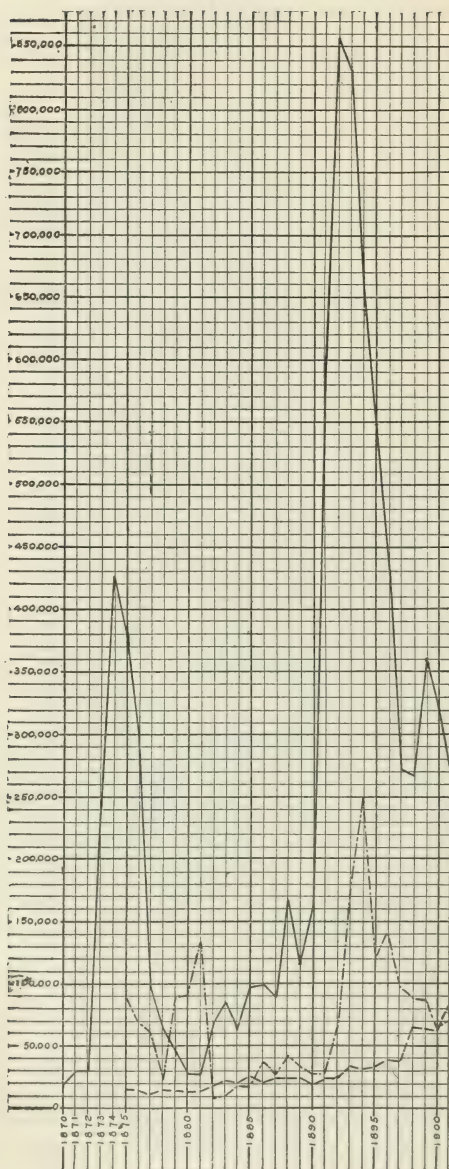


EXPENDITURES
OF THE
SCHOOL DEPARTMENT
OF THE
CITY OF PROVIDENCE, R. I.
1848-1901.

— Indicates Total Expenditures.
--- Indicates Maintenance.
- - - Indicates Grants from State.

Each Horizontal Line, \$10,000.



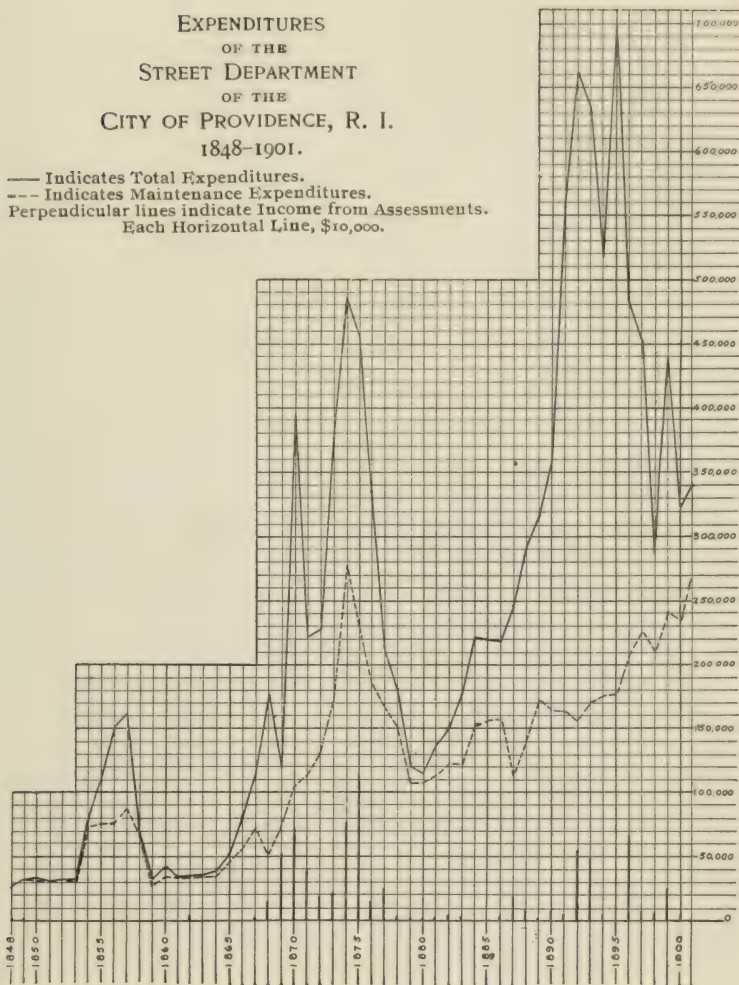


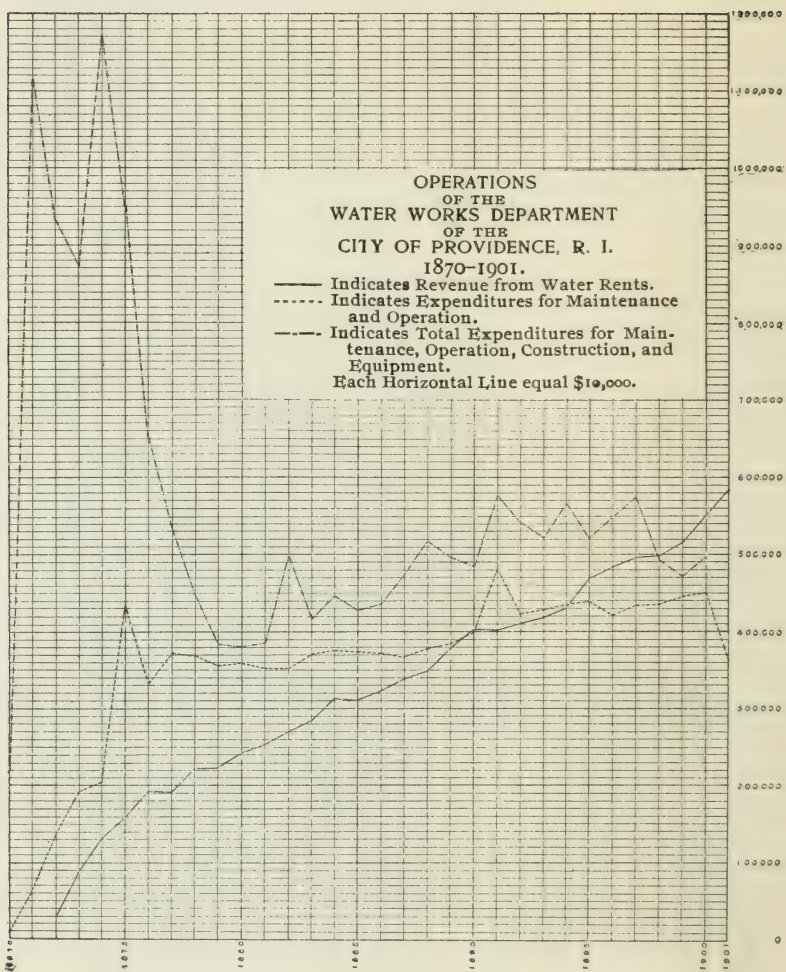
EXPENDITURES
OF THE
SEWER DEPARTMENT
OF THE
CITY OF PROVIDENCE, R. I.
1870-1901.

- Indicates Total Expenditure.
 - - - Indicates Maintenance.
 - ... Indicates Income from Assessments.
- Each Horizontal Line, \$10,000.

EXPENDITURES
OF THE
STREET DEPARTMENT
OF THE
CITY OF PROVIDENCE, R. I.
1848-1901.

— Indicates Total Expenditures.
--- Indicates Maintenance Expenditures.
Perpendicular lines indicate Income from Assessments.
Each Horizontal Line, \$10,000.





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"*" The reference is to the foot notes.

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